G. R. S. 58

Previous references.

√

190 .

(Medical)

File No. 230 of 1902-03

Serial Nos. 14, 15, 19

Later references.

Med. 130 of 1903-04

Med 212-04 Sls 12

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 14, 15, 19

Part B. for

SUBJECT.

The Commissioners' Report on the irregularities and defalcations in the ~~Chandi~~ Chickmagalur Civil Hospital and the extent of the liability of Dr. A.S. Fernandes in that connection and the suspension and ~~subsistence~~ removal from service of Dr. A.S. Fernandes

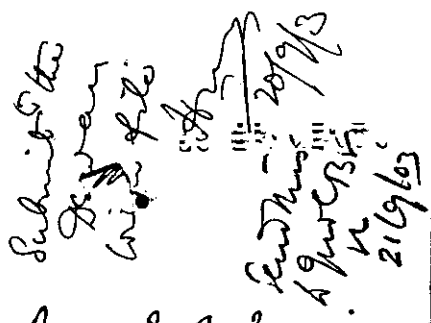
~~16~~. Report dated 29th Oct. 1903 of the Special Commissioner
~~14~~ on the irregularities and defalcations in the Chickmagalur Civil Hospital and the extent of the liability of Dr. A.S. Fernandes in the connection

~~17~~ No. G. 2549-50 dated 21st Nov. 1903
~~18~~ To the Senior Surgeon and the Comptroller
Orders the suspension from service of Dr. A.S. Fernandes pending the final disposal of his case

~~19~~ No G. 4174-79 dated 22nd Feb. 1904
To The Senior Surgeon, the Comptroller, The D.G. of Police, The D.C. Kadur, The Registrar Chief Court and Mr A. Rangaswami Iyengar
Passes orders on the Commissioners' Report on the irregularities and defalcations in the Chickmagalur Civil

GPB—8,000—7-4-07

Hospital and the extent of the liability of Dr. A. S. Fernandez
in that connection



Bangalore
9th September 1903.

Dear Mr. Ranjundayya.

Your letter of this date re Enquiry into Dr. Fernandez's case.

Enclosed memo will show the several steps in the progress of the Enquiry. I have finished the examination of witnesses on both sides.

As complete information was not available regarding the names and particulars of all the books and other documents bearing on the points under Enquiry, requisitions had

had to be sent from time to time as the existence of material papers was brought to notice in the course of the Enquiry; and the Offg. Civil Surgeon, Chikmagalur is now engaged in sorting & examining the bundles of records in the Hospital with the help of clerks kindly lent by the Deputy Commissioner at my instance. A mass of documents has been already received and utilised for the purpose of the Enquiry; some material papers were received only yesterday, and others are still due.

Mr. Ramaswami Iyengar has to prepare some statements upon a comparison of Registers and bills, and with reference to them and the further documents that may be received some further explanations have to be taken from Dr. T. and the Writer.

Mr. R. Iyengar hopes to be able to devote his full time to this work during the Dasara Holidays, and to have everything ready by the time the offices re-open after the Holidays.

I shall then arrange to record further explanations and to hear advocates

Advocates on both sides. I hope to be able to prepare my report about the 15th or 20th proximo.

Mr. R. Iyengar's services will be required till then.

Yours Sincerely

A. Rangaswamy

16-6-03 - Govt order dated 29th May 1903, directing Enquiry, was communicated to the Special Commr

30-6-03 - Preliminary hearing: Plan of Enquiry arranged after discussion with Dr. T's advocate.

Do Senior Surgeon's office visited, by previous arrangement with Dr. Smith - Nature and names of papers and books required for reference, noted and given

7-7-03. Inconvenience and delay caused by the omission to depute a Secretarial officer noted

10-7-03 Govt order deputing a Secretarial officer & authorising the commr to engage legal assistance

11-7-03. Date fixed, the 15th to hear counsel of the witnesses to be examined and the date to be fixed for their exam[n] Counsel heard. The 1st, 3d & 4th accused fixed to exam[e] of witnesses. - Govt asked to order the transfer of Comr. L. Krishna Rao from the Mysore Dist to the Madras and his production for examination.

15-7-03. Govt order about the transfer of the convict

18-7-03. 1st witness C. Y. Krishna Rao examined

1-8-03. 1st witness's exam[n] continued; 2d witness Dr. Rao also sworn

3-8-03- 1st witness's Examination continued

4-8-03 1st witness's Examination continued

Do Do

10-8-03 3 wit. Hospl Assts Venkatachalapathi & 4 wit. Hospl Asst Ramachandra examined - & Dr. T. partly examined

11-8-03 Dr T's exam[n] continued - also 5 witness Lt. Hamilton Rao & 6 wit. Appadurai Mudr. Asst Surgeon, Examined

12-8-03 7 witness Anantaramiyar & 8th Govt Surgeon & 9 witness Lakshminarayana Rao Hospl Asst examined

13-8-03 7 witness further examd - 9 witness Dr. S. Nanjappa Examd and 10th wit. further examined

14-8-03 Dr T's exam[n] continued - also 10 witness Dr. C. A. Nanjappa partly examined.

15-8-03

Witness further examined. 19-8-03

Witness Krishna, and his Dr Examined 22-8-03

The Court directed for examination of Dr F's remaining witnesses a list of whom was ordered to be filed on 24th

Five witnesses cited by Dr F examined; Dr F's 8-9-03
examination continued.

Dr F's exam^n as also that of witness Krishnaker 9-9-03
continued. Further examination deferred pending
the preparation of certain Statements & Notes upon a
comparison of the Books &c^a produced.

Notes submitted concerning irregularities in the 9-9-03
disbursement of loans to officials and in the abolition
of certain Bills. 21st Inst^t fixed for Dr F's Expl^n.

9/11

Note - The Enquiry could not be
conducted from day to day, or
at shorter intervals: on the con-
-venience of Mr Lawrance Advocate
for Dr F. and of the officers who were cite
as witness had to be consulted, as the mass of
papers received from time to time had to be arranged before the
hearing and as I had to arrange the sitting without prejudice to any
work as Judge in the Chief Court.

A Lang

Confidential

Case of Dr. Fernandez.

The Special Commissioner has submitted his report containing his findings.

The matter has, I believe to go before the Council. The conclusions in various matters can be gathered from the full table of contents appended.

The charges dealt with refer to overcharges in hospital expenditure, about which the opinion is that there is no sufficient reason to conclude that the Civil Surgeon acted more than in a gross careless manner; (2) Overcharges.

in Travelling allce bills,
about which the Govt Sur-
geon cannot be acquitted
of deliberate falsifying for
the sake ~~of~~ of increasing
allowances & ~~Covering~~ Con-
~~the~~ cealing that he travelled
beyond jurisdiction &c ~~in~~

The share of blame
attaching to some other Me-
dical Officers has also been
appraised.

Some minor matters
are treated of in Separate
~~Mail~~ letters which will be
dealt with in due Course.

7/11/3

To the 2nd. Councillor.

For 2nd Councillor's remarks.
Please see typed note attached. C.142
D 9.11.1903.

Coll
14.11.1903.

General and Revenue Secretariat.

(To be written on one side only.)

Office Note—continued.

Submitted for orders

14/11/3

To be [illegible]

14057
15.11.03.

Note.

The Commissioner has made an exhaustive enquiry and submitted an elaborate report.

2. Paras 1 to 12 of his report contain prefatory remarks.

3. Paras 13 to 31 relate to the procedure expected to be adopted in all Medical Institutions in the State. It follows as closely as possible the British Civil Medical Code and if duly observed leaves nothing to be desired.

4. The omissions and irregularities in the Chikamglur Hospital have been dealt with in paras 32 to 51. These are most numerous and show an utter disregard of rules and standing orders, thus facilitating the perpetration of fraud.

5. The inadequacy of scrutiny in the Senior Surgeon's Office has been dealt with in paras 52 to 56.

6. Paras 57 to 60 deal generally with the charges made against Dr. Fernandez in the present case.

7. In paras 61 to 115, the question has been fully discussed as to how contingent bills were first prepared and then tampered with and as to the extent, if any, to which Dr. Fernandez was responsible. In the result, the Commissioner has found that Dr. Fernandez knowingly allowed improper charges (official) and private charges to go into the contingent bills under ~~the guise of~~ certain ~~sanctioned~~ authorized items intentionally falsely raised to meet the same (vide para 110). ~~This malversation, to which he was a party, has~~ These charges have been found to

to have amounted to about Rs. 450/- (vide para 151a). But on the question as to whether he was a party to the much larger overdrawals found to have been systematically carried on, he has been given the benefit of a doubt by the Commissioner in para 115 in which he says "on the whole therefore, I am inclined to believe that however culpable may have been Mr. Fernandez's negligence which has facilitated the perpetration of the frauds by the writer, there is no reason to hold that he colluded with the writer or was aware of his misdeeds."

8. Then comes the incident relating to the preparation of false duplicate bills for the months of October, November and December 1901 and January 1902. Dr. Fernandez's conduct in this connection has been carefully examined in paras 116 to 120. In the last mentioned para, Mr. Rangaswamiengar says "I must hold that Mr. Fernandez was fully aware that the office copies of detailed contingent bills for October, November and December 1901 and January 1902 had been tampered with and did not taly with the office registers, that the fair copies of the same could not have been true copies of such office copies or of the registers, that he had material for enquiring into these discrepancies and that he intentionally omitted to hold the enquiry or bring the matter to the knowledge of the Senior Surgeon to avoid the blame and discredit which would attach to him." The Commissioner adds, however, that Dr. Fernandez's conduct in this connection did not amount to a proof of a knowledge on his part of the fraud

fraud committed at the time of the preparation of the original bills.

9. Paras 121 to 131 of the Commissioner's report deal with the alleged supply of bedding and clothing to the Hospital in September 1900 at a cost of Rs. 488-8-0. After considering the case in all its bearings, the Commissioner finds in para 131 "on the whole therefore, I regret to state that the conclusion is irresistible that a full or proper supply of bedding or clothing could not have been made according to the sanctioned indent." This is an item in regard to which the Commissioner later on, i.e., in para 154 of his report observes "the purchase of the full [redacted] quantity of the indent is apocryphal and Mr. Fernandez must be held responsible as he admits that he arranged for and supervised the supply, taking special care to keep the writer out of it." It may be noted that only Rs. 102 odd seems to have been accounted for.

10. In para 132, the Commissioner distrusts the truth of certain charges made from time to time on account of furniture, vessels and other non-perishable articles and suggests an enquiry in case Government should share his distrust.

11. In paras 133 to 139, Mr. Rangaswamiengar has set out in detail the result of his examination of Dr. Fernandez's Travelling Allowance Bills and has found that "on the whole there can be little doubt that in the preparation of his Travelling Allowance Bills, Mr. Fernandez has let himself in for mis-statements and false claims in order to swell his batta."

12. Paras 140 to 146 deal with the total amount

amount embezzled and with its apportionment. He thinks that the several officers who signed the fair copies of the bills should be held responsible to the extent covered thereby.

13. Paras 147 to 157 record definite findings on the points mentioned in the memo attached to the order of Government.

14. Paras 158 and 159 contain concluding remarks of a general character.

15. There can be no doubt that there have in the past beem grave irregularities and serious defalcations in the Chikmaglur Hospital. I have gone through the more important of the bills and other papers referred to in the Commissioner's report, and they seem to me to fully warrant the inferences drawn from them by the Commissioner. The Commissioner's findings seem unassailable and it will be seen therefrom that in addition to culpable neglect there are as against Dr. Fernandez four items involving a moral delinquency, viz, those referred to in paras ~~above~~ 7, 8, 9 and 11 above.

16. The other officers who were temporarily in charge or who signed for the Civil Surgeon are certainly blameworthy, but there is nothing very serious against them, and therefore it seems sufficient if they are held liable for the amounts shown against their names in para 146 of the Commissioner's report.

17. The Senior Surgeon's attention should, I think, be drawn to the insufficiency of the check disclosed in these proceedings and to the urgent need for improvement, as also to the suggestion made by the Commissioner in para 132 of his report.

18. With these observations, the papers are returned to the Secretary for needful action.

C Reeniwasamy

13/11/03

05492

Yes. To Council.
133 W139 are suspended
please show Nuri under
suspension - & this
matter may be kept pre
Council.

15. XI. 03

Strictly Confidential

Circulate

17/11/3

In spite of the above direction
I had both the Secy again
yesterday & this up to
day - altho we have been
meetings every day from
Tuesday last. The words
were read just now at 8 PM
altho the matter was discussed
in Council this morning - Such
delays are inconvenient.

20-XI-03

Office
Nov: 14. 1903

My dear Mr. Kuppuswamier

I beg you will kindly place the enclosed statement before the Second Councillor. It was finished only now 12.45.

Yours Sincerely
V. Ramakrishnayya

Submitted
14/11/03.

Jean

This has been prepared in accordance with my instructions. Kindly place it in the safe. - C.

14/11/03.

d. 14/11/03

C

Statement showing the approximate Amount, so far as the same can be ascertained, of the Objectionable items (some apparently for hospital use but unauthorised and some private) included in the Draft D.C. Bills but provided for in the fair D.C. Bills by manipulations of other items.

Exhibit No.	Month of Draft D.C. Bill	Objectionable Items.	Amount.	Total.	Remarks.
A1	December 1894	Gold lace for peon	3 8 -	3 8 -	Not in the fair bill or in the contingent Register of the Hospital
A2	January 1895	Trumpet	8 8 -		
		Circuit lantern	16 - -		Not in the fair bill or in
		Nibs and ink bottle	1 9 -		Contingent Register.
		Castor oil	- 13 -	26 14 -	
A3	February "	Cushion Cloth	- 14 -		Not in the fair bill - Therein the
		Rose Syrup - 4 bot.	3 - -	3 14 -	item "Repairing furniture" is substituted
A4	March "	Mysore Directory	2 8 -		
		Cholera presents	1 8 -		Not in the fair bill.
		Coats for peons	3 - -	7 - -	
A5	April "	Veeraraghava Doss & Co	5 4 -		Not in the fair, the item "Repairing vessels" being substituted there.
		Peon's cloth	1 2 -		
		Red pencils - 3	- 4 6		Not in the fair bill
		Rose Water	- 10 -		
		Ink Jar	2 - -	9 4 6	
A8	July "	Peon's Cloth for bimsen and Cooly	3 8 -		Do.
		Ink jar	- 12 -	4 4 -	
A11	October "	Pen-knife	5 - -	5 - -	Not in the fair, the amount being included under "repair of boxes"
A13	December "	Peon's Kamberband	2 - -	2 - -	Not in the fair bill
A15	August 1896	Blue-black ink - 1 bot.	1 2 -	1 2 -	Not in fair bill where "Sundry Repairs" has been substituted.
A21	October "	Stationery (unspecified)	2 - -		No fair bill for Comparison. These items are bracketed and apparently not brought on the fair bill. They are not entered in the Contingent Register.
		Linseed	1 - -		
		Gum (second entry)	- 6 -	3 6 -	
				£ 46	

Exhibit No.	Month of draft D.C. Bill	Objectionable Items.	Amount			Total			Remarks.
						66	4	6	
A 22	November 1896	Draft foolscap - ½ rean	1	12	-				
		Black ink jar	-	12	-				Not in the fair bill.
		Red ink jar	-	10	-	3	2	-	
A 25	February 1897	Peon's Clothes	6	-	-				These are not entered in
		Panchay	1	8	-				the Contingent Register. The
		Cooly for Stitching	2	-	-				draft contains a note that
		Irrigator	5	-	-	14	8	-	these charges have been brought under "Repairs to furniture & Gazette binding" in the fair. No fair bill for comparison
A 26	March "	Green baize	2	4	-	2	4	-	No fair bill for comparison The item is looped in the draft
A 27	April "	Directory	7	8	-				
		Blue & black ink jars	5	12	-				Not in the fair bill.
		Blotting paper	-	10	-	13	14	-	
A 30	July "	Envelopes. 1000	2	8	-	2	8	-	Do.
A 31	August "	Blue ink	1	2	-	1	2	-	Do.
A 32	September "	Foolscap paper. 1 Rean	5	-	-				
		Blotting paper. 6 Kats	-	4	-				
		Pen-holders. 6	-	2	-				Do.
		Nibs - 1 box	-	12	-				
		Ink bottle	-	12	-	6	14	-	
A 33	October "	Note paper	-	10	-	-	10	-	No fair bill for Comparison Not in the Contingent Register
A 36	January 1898	Letter paper and Envelopes	1	4	-	1	4	-	Not in the fair bill.
A 38	March " (initialled by Mr. S. K. Hammamtalla)	Blank book	-	6	-				
		Brown paper	-	4	6				Do.
		Foolscap pepa	2	8	-	7	4	-	
A 41	June 1898	Letter paper - 1 pack	1	4	-	1	4	-	Do.
A 42	July "	Stationery (unspecified)	2	10	6				Do.
		Pen-knife	3	8	-	6	2	6	
A 44	September "	Locks	9	10	11	9	10	11	In the fair bill, only Rs 6/- entered.
A 47	December "	Decoration Charges	9	12	3	9	12	3	Not in the fair bill
						146	8	2	

Exhibit No.	Month of draft D.C. Bill	Objectionable Items	Amount			Total			Remarks.
						140	8	2	
A51	April 1899	Stationery (unspecified)	4	9	6				Not in the fair bill
		Blue ink bottle	1	"	"	5	9	6	
A58	December "	Peon's Coat	4	8	"	4	8	"	Do.
A60	February 1900 (Dr. by M.C.A. Nanjappa)	Methylated Spirits	"	8	"				No fair bill for Comparison. These items are not in the Contingent Register
		Syringe	"	8	"				
		Cod liver oil	1	8	"	2	8	"	
A65	July "	Charges for plants	10	10	6	10	10	6	No fair bill. Item not entered in the Contingent Register
A66	August "	Stationery Charges (unspecified)	4	"	"	4	"	"	Not in the fair bill
A67	September "	Type	16	"	"				Do.
		Date Stamp	1	"	"	17	"	"	
A69	November "	Stationery (unspecified)	4	"	"				Do.
		Stamp & Stamping ink	4	4	"	8	4	"	
A72	January 1901	Blotter	1	4	"	1	4	"	Do.
A73	March "	Candles	1	8	"				Do.
		D.O. Covers (1 pack)	"	2	3	1	10	3	
A75	May "	Color paper	"	6	"				
		Envelopes - 200	1	"	"				
		Candle - 1 pack	1	6	"				
		Varnish	"	5	"				Do.
		Camphor tin	3	"	"				
		Mrs. Fernandes	3	8	6				
		Milk diet	5	4	"	14	13	6	
A76	June "	Cotton ropes	1	12	"				Do.
		Bunny Ram	27	"	"	28	12	"	
A77	July "	Bunny Ram	30	"	"	30	"	"	Do.
A78	August "	Stationery & C. Charges (unspecified)	16	14	"	16	14	"	Do.
A79	September "	Green baize	1	7	"	1	7	"	Do.
A80	October "	Flower pots	3	4	"	3	4	"	Do.
A81	November "	D.O. Covers	1	"	"	1	"	"	Do.
						258	2	11	

Exhibit No.	month of draft D.C. Bill	Objectionable items	Amount	Total	Remarks.
A 86	October 1891	Ink bottle	" 8 "		No fair bill for comparison, nor the Register of Contingencies. The items are by nature objectionable. These are added in the draft bill after the usual last item "Dhobi hire" and which a line had been also drawn.
		Holders	" 6 "		
		Nibs	" 8 "		
		Black lead [pencil] & red lead	" 2 "		
		Quinine	2 8 "		
		Ink bottle	" 4 "	4 4 "	
A 90	February 1892	Blue ink - 1 bot.	" 6 "	" 6 "	No fair bill or Contingent Register for these months. The items are by nature objectionable.
A 91	March "	Green baize	4 7 3		
		French polish	" 12 "		
		Pad	" 12 "		
		Nibs 1 box	" 12 "		
		Blotting pad	2 " "	8 11 3	
A 92	April "	Envelopes	" 4 "		Not in the fair bill
		Belt & badge for peon	7 8 "		
		Repairing locks	1 " "	8 12 "	
A 94	June "	Ink Examine	" 8 "		Do.
		Note paper, Cuttack	2 " "		
		Empty bottles (2 Pints)	1 " "	3 8 "	
A 98	October "	Zinc Oxide	2 4 "	2 4 "	Do.
A 99	November "	Pencils - blue & red	" 3 "		Do
		Key ring	" 2 "		
		Rose & syringe - 2 bot.	2 2 "		
		Envelopes	" 4 "		
		Nibs - 1 box	" 15 "		
		Thread	" 2 "		
		Marking ink	" 9 "	4 5 "	
A 101	June 1893	In cash	3 8 "		No fair bill for Comparison. Not in the Contgt Register
		Turban	4 " "		
		Punchay	1 4 "		
		Table lamp	3 " "		
		Cart hire	3 6 "	15 2 "	Do. Do Bracketed with the above objectionable items
				345 5	

Exhibit No.	Month of draft D.C. Bill	Objectionable Items	Amount	Total	Remarks.
				345 5	
A102	July 1893	Beefsion wine	3 " "		
		Beyron & Co.	12 9 "		Not in the fair bill.
		Cinchona Febrifuge	11 " "	26 9 "	
A103	August "	Square Envelopes	" 8 "		
		Sealing Wax	" 6 "		Not in the fair bill
		Thread	" 3 9		
		Scissors	" 12 "	1 13 9	
A104	September "	Call bell	" 12 "	" 12 "	Not in the fair bill
A105	October "	Skeins &c.	24 8 "		
		Cooly for putting hair	" 8 "		
		Card thread	" 3 "		Do.
		Twine 1 roll	" 6 "	25 9 "	
A106	November "	T. Nibs - 16 doz	" 12 "	" 12 "	Do.
A107	December "	Blue-black ink	3 4 "	3 4 "	Not in the fair bill, item "Repairing furniture" being substituted therein.
A108	January 1894	Gilted paper	" 8 "		
		Lubaya Extract	3 4 "		
		Flowers &c for Diva	4 10 8		Not in the fair bill.
		Present to Venkatajee	1 " "	9 6 8	
A109	February "	Serge for peon's Coat	4 14 9		
		Italian	2 4 "		Do.
		Buttons	" 3 "		
		Tailor -	1 4 "	8 9 9	
A110	March "	Tincture digitalis	1 8 "		
		Peon's trousers cloth	1 14 "		Do.
		Tailor	1 " "	4 6 "	
A111	April "	'Medicines'	1 5 "		Not in the fair bill, where item 9 "furniture" is substituted.
		Soap	3 8 "		
		Repairing drawer locks	1 8 "		Do., 'tenning vessels' being substituted in the fair bill
				7	

Exhibit No.	Month of draft D.C. Bill	Objectionable Items	Amount			Total			Remarks
A 111	April 1894 (Contd)	Khady	1	4	-	426	7	1	Not in the Contingent Register. The amount of these 3 items is shown in fair bill against "Operation Coat."
		Coloring	-	12	-				
		Wages	-	10	-	8	15	-	
A 115	August 1894	Beynon & Co.	5	2	7	5	2	7	Not in the fair bill, the amount being added to the item of "repairing furniture" which is entered as Rs 7.10.7 in the fair against Rs 2.8.0 entered in the draft bill
A 117	October 1894	Square Envelopes (added by W. Fernando)	1	-	-	1	-	-	Not in the fair bill.
		Total Rs.	441	8	11	441	8	11	

Senior Asst. Commr. on Special Duty in the Secretariat

C 142

Matter for Council Meeting.

Subject. (Strictly Confidential)

Report of the Special Commissioner appointed to enquire into certain charges against Dr. Fernandez.

Circulated to Councillors.

By Order,
H. Macpherson
Secretary.

17-11-1903

Name.	Remarks by the Councillor.
V. P. Madhava Rao, Esq., C.I.E., First Councillor. Sent on 17.11.03 Received on 17 NOV 1903 C 119	18/11/03.
C. Sreenivasiengar, Esq., Second Councillor Sent on ____ Received on ____	Seen by the Councillor (to be brought before Council on 20/11/03) Secretary for Dewan directed to 19/11/3

MGCPB—300—28-11-02.

Facing Sheet for Cases included in the schedule appended to Notification No. 36 of the 8th August 1902.

Subject— Report of the Special Commissioner appointed to enquire into certain charges against Dr. Fernandez.

	Date.	Initial of Officer himself or responsible Deputy.
Received in the Secretariat	9.11.03	
Submitted to Secretary	—Do—	
Submitted by Secretary to ~~Dewan or~~ Councillor in charge	9 11 03	
Returned to Secretary	14.11.03	
Do - by the Dewan	17 11 03	
Circulated by Secretary for Council ...	17.11.03	
Forwarded by 1st Councillor	18.11.03	RM
Forwarded by Councillor	———	
Received in Secretariat	19.11.03	
Considered in Council	20-11-03	
Submitted to the Dewan	20-11-03	
Submitted to His Highness	20.xi.03	[illegible]
Orders passed by His Highness	21.11.03	[illegible]
Final Orders issued		
Circulated to Councillors		
Passed on by the Councillor		
Returned to Secretary by Councillor ...		

Submitted to His Highness.

Attention is respectfully solicited to Paras 133 to 139 inclusive of the Committee's report which deal with the handling bills of Mr Fernandez — The Committee have diligently found that they are false and that the Civil Surgeon has not accounted for them — This matter was discussed in Council & the unanimous opinion entertained was that with these findings before it was not advisable to allow Mr Fernandez to continue as a Personal Assistant to the Senior Surgeon — Consideration of the whole report takes time and my object in submitting these papers hurriedly to His Highness is to solicit his sanction for suspending the Civil Surgeon pending the final disposal of this case

In this dealing with this matter
I am supported by the opinions
of the Counsellors – There are other damaging
findings also. 20.X.03

Order } DCp INDIAN TELEGRAPHS. Monthly } 02820
Mess. } Number

To Bangalore (Office) From Mysore (Office)

Words.	Day	Hours	Minutes	Official Instructions.
18	21	13	30	Urgt.

To Sir. O N Krishna Murti (Person) From E Maconochie (Person)

Suspension of doctor Fernandez Sanctioned by His Highness

BANGALORE 21-11-

Recd. from ..... Sent to .....

At ..... Hrs. ..... Mts. by ..... At ..... Hrs. ..... Mts. by .....

for Telegraph Master

C G P—No 600 T—8 4 1902—300000

To see you.

I'm sending
a bone - All
the tests
surgeon wants
him for with
urine
21. XI. 03.
4.35 pm

Love
Tom
21/11/03

GOVERNMENT OF MYSORE

Record of Case submitted for the orders of His Highness the Maharaja.

1167(a)

Subject.

Recommending the suspension of Dr. A. S. Fernandes, Personal Assistant to the Senior Surgeon, pending the final disposal of his case.

Order.

Sanctioned

KRW

21/11/03

His order has been communicated to the Government

22.XI.03

32 Word Form.

Confidential.

Dr. Fernandez's case.

On a careful reperusal of papers connected with the case of Dr Fernandez, I am led to accept the conclusions arrived at by Mr. Rangaswamy Iyengar, whose exhaustive report on the subject shews that every opportunity was given to Mr. Fernandez to combat the facts of the case, and that the result has been that he stands convicted of not mere gross negligence, but of more serious culpability involving intentional falsifying of accounts. His attempt to throw the entire blame for the sad state of things in the Chikmagalur Hospital on his writer has to a large extent recoiled on himself. It is strange that Mr. Fernandez who was Civil Surgeon of the Madur District for a period of more than ten years from October 1891 to February 1902, should not have been able to detect any of the gross irregularities or frauds attributed by him to his writer and it should have been left to his successor Mr. T.S. Ranjappa to sound the first alarm in about a month after he succeeded Mr. Fernandez. In the light of the facts which appeared in the special Commissioner's enquiry, it is significant why Mr. Fernandez should have placed such unusual confidence and trust in

Shamrao will submit a draft order on this letter at once.

11.2.04

is writer as he appears to have done. The acquittance Rolls referred to in para 34 of the Report shew to what length carelessness on the part of the writer was allowed unnoticed by Mr. Fernandez.

There are, however, worse aspects of the case than mere negligence extending over a series of years -a circumstance sufficiently blameworthy in itself. In para 109 of the Report, Mr. Rangaswamy Iyengar gives a summary of the irregularities and frauds in connection with the detailed Contingent Bills, and has arrived at the conclusion that Dr. Fernandez knowingly allowed certain items, for the purchase of which the previous sanction of the Senior Surgeon was required, to be charged for in the draft Contingent Bills, while to conceal their true character, they were included under other items in the fair copies. In the second place, he also similarly allowed some articles not required for the Hospital to be charged for, but to be omitted from the fair copies of the Bills, their value being evidently made up by extra charges under other unobjectionable items. As regards the large sums systematically drawn by increasing the figures under diet and other contingencies and misappropriated, the Special Commissioner states that there is no reason to hold that Mr. Fernandez either colluded with the writer or was aware of his misdeeds.

Mr. Rangaswamy Iyengar gives in para 111 of his Report his reasons in support of the above conclusions and I agree with him in his opinion, based as it is, on a laborious examination of 118 office Contingent bills, that "the large number of bills containing Mr. Fernandez's corrections and marginal notes or remarks and in some cases the use of more than one pen or pencil for corrections &c., and for initials show that he was habitually going through the bills with attention and not hurriedly as urged by him". The charges for various articles and stationery, for coats, cloths, belts, baize &c., specified and unspecified in a large number of billscould not have, as stated by the Special Commissioner escaped the notice of Dr. Fernandez. Considering that they were not of an emergent nature and no subsequent application was made to the Senior Surgeon for the approval of the action taken in anticipating sanction, it may be inferred that Dr. Fernandez deliberately allowed the cost to be provided for by manipulations in the Contingent bills. If the writer alone had a hand in these manipulations, it is not clear why some of the articles which were peculiarly within the knowledge of Mr. Fernandez and which were meant for private use such as purchases made by himself or articles sent to him

by post, should have found entry in these bills. Two of the glaring instances of this kind are found in the ~~fair~~ detailed Contingent Bills for January 1895, relating to a trumpet and a camp lantern. Regarding the trumpet, Mr. Fernandez admitted that it was purchased for private use and that its price should not have been paid from the Hospital funds. The circuit lantern was kept by him in his own house, without even its being included in the list of articles belonging to the Hospital. Further the usual explanation of the writer being to blame has been shewn in paras 101 and 102 of the Report not to apply to Bannirams bills which related to the private purchases of Dr. Fernandez and as pointed out by Mr. Rangaswamy Iyengar there are strong grounds for believing that the bills in question were paid out of contingent funds and that Mr. Fernandez must have permitted the same being done. Then again, in the case of the supply of bedding and clothing in September 1900, referred to in paras 121 to 131, it has been found that the purchase of the full quantity of the indent is apocryphal and that Mr. Fernandez must be held answerable as he admitted that he arranged for and supervised the supply taking special care to keep the writer out of it. There are various discrepancies in the statements made by Mr. Fernandez regarding this supply, before the committing Magistrate, before the Sessions Court, in his printed explanation and before the

the Special Commissioner. Before the committing Magistrate, he said that he paid for the cloths bought at Chikmagalur himself, while before the Sessions Court he said he did so through the contractor. Mr. Rangaswamy Iye gar however found that the purchases were made through a relation of Dr. Fernandez and not through a contractor at all. The Special Commissioner, as may be seen from para 127 of his report attaches little value to the receipt said to have been obtained from one Abdul Shukur in connection with the payment made for the supply. It is in evidence that the writer used to have a number of blank ~~signed~~ signed papers by the senior partner Habibulla and that receipts for transmission with Detailed Contingent Bills, had been drawn up by the writer on such papers so as to be in accord with the manipulations made by him in the bills. The Special Commissioner remarks that the receipt in question may have been one of those obtained in this manner, but happening to bear the signature of the other partner Abdul Shukur. It is noteworthy that although Dr. Fernandez was apprized of the present residence of Abdul Shukur in the Nellore District, he did not choose to have him summoned for examination. Next, with regard to the inaccurate copies of the contingent

bills for the months of October to December 1901, and January 1902, the Special Commissioner discusses in paras 116 to 120 the share of Dr. Fernandez in the matter, and it is clear that Dr. Fernandez was fully alive to the risks to which he was exposed and that his conduct amounted to burking all enquiry by passing off false copies as correct fair copies.

In the course of the enquiry, Mr. Rangaswamy Iyengar also examined a number of travelling allowance bills of Dr. Fernandez,(Vide paras 133 to 139), and he has rightly concluded that "Dr. Fernandez has let himself in for mis-statements and false claims in order to swell his batta".

In these circumstances, I am of opinion that Dr. Fernandez is guilty of serious charges, but in considering the punishment to be awarded, I find that he and his writer had for more than ten years all their own way to manipulate figures and manufactures false documents. I am not sure [redacted] that it is expedient to subject him to a criminal prosecution. Court. Dr. Fernandez's accomplice is already in prison in connection with these irregularities, and speaking of his evidence before himself, Mr. Rangaswamy Iyengar considers that this witness did not speak the whole truth and that in his anxiety not to implicate himself, he proved himself unworthy of credit. The writer no

doubt on account of the great latitude given to him by Dr. Fernandez seems to have done some business on his own account also, but there is enough in the Special Commissioner's Report, even without the result of a Criminal prosecution to hold that Dr. Fernandez is not only guilty of gross negligence, but also of more serious offences such as intentional falsifying of accounts by removing objectionable items and enhancing the total cost under other items. Any of these taken singly acts is sufficient in itself to remove an officer from public service, while in this officer's case there has been quite a long series of these extending over long periods. He may therefore be dismissed from service and I think it is not necessary to subject him to a Criminal trial also, especially as he has virtually undergone a trial before the Special Commissioner. If he is dismissed, we may not be able to realize the large amount of Rs 3,880-1-4, misappropriated and for which he is accountable, and in that case the amount will have to be written off. ut I do not think we can absolve the other officers mentioned in para 146, who have signed the fair detailed contingent bills without referring to the draft bills or getting them compared by a responsible official. The, may be ordered to make good the amounts to each which is liable as below:-

1. Dr. C.A. Fernandez - 412-2-2.

2. Mr. Appadurai Moodr. - " 890- 5- 9.
3. " S.K. Hanumantha Rao " 179-14-11.
4. " T.S. Manjappa - " 274-10- 0.
5. " Atchuyata Rao - " 51-14- 0.
6. " J.A. Coelho - " 63- 9- 7.
7. " S.V.Ramaswamy Iyengar " 1- 0- 6.

The inadequacy of proper scrutiny in the Senior Surgeon's office referred to in paras 52 to 56 requires attention. Mr. Rangaswamy Iyengar considers that although ample safe-guards against fraud existed in the shape of checks and cross-checks in the controlling office, the frauds in question were facilitated by these checks not being applied from ignorance or apathy. In this connection, it appears desirable to ask the Comptroller to inspect the account branch of the Senior Surgeon's office, and to suggest suitable remedies for setting right the irregularities now brought to light.

I shall feel obliged if the First and Second Councillors will note their opinions before submission to His Highness the Maharaja.

6.II.04 Minto

RD/Iyengar.

Please see typed memo

RD/Iyengar.

C.231/RD 10.2.04

For my opinion please see typed Note attached. C.
11-2-04

The Special Commissioner has adduced overwhelming reasons and facts in support of his findings on the issues referred to him for en-quiry and the conclusion is irresistable that Dr.Fernandes is capable not only of gross negligence in the administration of Government funds and hos-pital affairs but of intentional falsification of accounts and overchar-ges . He has shown himself unfit to hold any responsible position under Government and his removal from service may be ordered .

I note that it is proposed to order that certain officers should make good the amounts overcharged in the detailed contigent Bills signed by them . Some of the amounts are very large and it may be hard to make the officers pay at this distance of time . But the principle is one which should in the interests of good administration be enforced .

The Special Commissioner has pointed out that ample provision has been made in the existing returns for a thorough check and control in the Senior Surgeon's office . If these checks have not been applied proper-ly in the past it must be through ignorance or neglect . It is alsc note-worthy that many of the medical officers examined by the Commissioner con-fessed their ignorance as to how these returns should be checked . In my opinion an office manual on the lines of the Madras Medical Code and clear instructions to the sub-ordinate Officers in the matter would be more useful than an inspection of the Senior Surgeon's office by the Comptroller . It will be efficient if the accounts are audited by a competent accountant

any irregularities which may be brought to notice rectified .

9th Feby 1924. P. Jagannadha Rao

Confidential

N o t e.

I am quite of the Dewan's opinion. The Special Commissioner's findings are incontestable, supported as they are by overwhelming evidence both oral and documentary. After making all possible allowance, the conclusion is irresistible that in addition to gross mismanagament and culpable negligence, moral delinquency of a very serious nature has been clearly brought home to Dr. Fernandez. Nothing short of removal from service can, under the circumstances, be regarded as a suitable departmental punishment.

2. I agree that the several other officers named in the Special Commissioner's Report should be called upon to pay each his quota of the money overcharged to Government in his time. If Dr. Fernandez has insured his life in the State Life Insurance, there is a chance of our getting from the bonus or surrender value, a portion at least of the money in respect of which he is responsible.

3. The Senior Surgeon's special attention may be drawn to the suggestion made by Mr. Rangaswami Iyengar in para 132 of his Report in regard to certain non-perishable articles said to have been purchased for the use of the Chikmaglur Hospital.

4. There is no denying the fact that want of system and laxity of check have much to answer for. In addtion to inviting suggestions from the Comptroller and impressing upon the Senior Surgeon the desirability of introducing early improvements, the preparation of a Code on the lines of the British Civil Medical Code may be ordered to be at once undertaken.

A Srinivasaiya
11—2—04

Submitted to His Highness.

A&B The accompanying alternative draft orders relate to the case of Dr. Fernandes who is now under suspension. Mr. Rangaswamy Iyengar, the Commissioner, after holding an exhaustive investigation, has recorded his findings in his report*, and these findings show that Dr. Fernandes is not merely guilty of gross negligence, but also of the more serious offences of intentional falsification of accounts and over-charges. The Councillors and myself are agreed that he is no longer fit to be retained in the public service, and that he should be removed therefrom.

D

2. The drafts refer also to the amounts to be recovered from the several officers who were in charge of the Chikmagalur Hospital, and during whose time the defalcations took place. There is much laxity in the Account Branch of the Senior Surgeon's office, and besides directing the preparation of a Medical Code, the Comptroller to Government has also been asked to inspect the office and suggest improvements. Mr. Rangaswamy Iyengar has earned the thanks of Government for his services in connection with this inquiry, and a para in appreciation of his services has been inserted. The first draft order quotes the reasons of Mr. Rangaswamy Iyengar for his findings in his own words, and is, therefore, somewhat lengthy. The second, however, is short and makes reference to all the points against Mr. Fernandes. His Highness may approve of either of the drafts. Perhaps the second is better, as the Report itself is to be published in extenso.

A

B

17.2.04

Record of Case submitted for the orders of His Highness the Maharaja.

DATE 18.2.04
NO. 1443

Subject.

Recommending the removal from service of Dr. A.S. Fernandes, Personal Assistant to the Senior Surgeon.

DATE 20.2.04
NO. 1444

Order.

Mr Fernandez' removal from the Service is approved. Under the circumstances it is the least punishment that can be inflicted. I prefer the second & shorter draft order, which may accordingly issue. The tribute to Mr Rangaswamy Iyengar is well deserved.

KRW

19/2/04

Issue the order very soon

20.2.04

Attended to.

21/2/04.

Orders of H. H. the
Maharaja dated the
19th February 1902 ap.
proving of Mr. Fernandez's
removal from Service.

Submitted for perusal

to the 2d Councillor. Leon G. 23/2/04

to the 1st Councillor

13 MAR 1904

M-116

23/2/04

1/A
7/2

Sl 1.

Report dated 29th Oct: 1903
of the Special Commission
on the irregularities and
~~defalcations~~ defalcations
in the Chuckmagalur Civil
Hospital and the extent of
the liability of Dr A. S. Fernandes
in that connection.

[Note:- The original report is not traceable. The Report is printed in extenso in the Printed Copy after G.O.]

D

Serial 2

Read :—

Report of the Special Commissioner appointed to enquire into certain allegations against Dr. Fernandez, now Personal Assistant to the Senior Surgeon and Sanitary Commr. with the Govt of Mysore, in connection with ~~the embezzlement of Govt money in the~~ his conduct as Civil Surgeon of Chikkanagalur ~~Govt~~ Hospital.

No. G: 2549-50.
Dated 21st Novr 1903

Order thereon :—

The Govt of H. H. the Maharaja direct that pending final Disposal of this Case, Dr. Fernandez be Suspended from Service. The Senior Surgeon is requested to relieve him forthwith

21/11/3
Secretary.

The Senior Surgeon & Sanitary Commr. with the Govt of Mysore
" Comptr. Mysore Govt

SC 17 II-V

This draft has been approved by H.H. and is the one issued. 20.2.04

C

Proceedings of the Government of His Highness the Maharaja of Mysore.

-o-o-o-o-o-o-

Read again:-

Government Order No. 16998-17000/His. 2622 dated 29th May 1903, appointing Mr. A. Rangaswamy Iyengar, Judge of the Chief Court, a Commissioner to enquire into and report on the irregularities and defalcations in the Chikmagalur Hospital, and the extent of the liability, if any, of Dr. A.S. Fernandes in that connection.

(2) Report, dated 29th October 1903, of the Special Commissioner on the above subject.

D

17.2.04

(In extenso)

----oooOooo----

Order thereon No. 4174/79 dated. 22/2/04

The Commissioner's clearly-written and exhaustive report reveals a very sad state of things in the Chikmagalur Hospital during the time that it was in charge of Dr. Fernandes for more than ten years from October 1891 to February 1902. Mr. Rangaswamy Iye

findings with which the Government of His Highness the Maharaja are in agreement, shew that Mr. Fernandes was guilty not only of gross negligence in the supervision of the Hospital in his charge, but of intentional falsification of accounts and over-charges. It is strange that during the whole of the period he was in charge, he should not have been able to detect any of the gross irregularities or frauds attributed by him to his writer and it should have been left to his successor Mr. T.S. Manjappa to sound the first alarm in about a month after he succeeded Mr. Fernandes. In the light of the facts which have appeared in the Commissioner's enquiry, it is significant that Mr. Fernandes should have placed such unusual confidence and trust, as he appears to have done, in his writer who was convicted of some of these frauds, and is now undergoing a term of imprisonment. Then again, with regard to the inaccurate copies of the contingent bills for the months of October to December 1901 and January 1902, the Commissioner has discussed the share of Dr. Fernandes in the matter, and he has found that he was fully alive to the risks to which he was exposed and that his conduct amounted to burking all enquiry by passing off false copies as correct fair copies.

2. While Mr. Fernandes has been exculpated of any participation with the

writer in the defalcation of the large sums systematically drawn by increasing the figures under diet and other charges, he has, as regards the manipulation of figures and items in the contingent bills with a view to conceal the true character of the purchases made, been shewn to be knowingly a party to the manipulation. This conclusion is based on a laborious examination of a large number of Office Contingent Bills, and in this examination it was found that Mr. Fernandes was habitually going through the bills with attention and not hurriedly, trusting to the writer, as urged by him. If the writer alone had a hand in these manipulations, it is not clear why some of the articles which were peculiarly within the knowledge of Mr. Fernandes and which were meant for private use, such as purchases made by himself, or articles sent to him by post should have found entry in these bills. Two of the glaring instances of this kind are found in the Detailed Contingent Bill for January 1895, relating to a trumpet and a camp lantern. Regarding the trumpet, the Commissioner cites the admission of Mr. Fernandes himself that it was purchased for private use and that its price should not have been paid from the Hospital funds. The circuit lantern was kept by him in his

own house, without even its being included in the list of articles belonging to the hospital. Then again, in the case of Bannirani's bills, it was found that they related to the private purchases of Mr. Fernandes, and the Government believe with the Commissioner that there are strong grounds that the bills in question were deliberately permitted by Mr. Fernandes to be paid out of contingent funds. Further, in the case of the supply of bedding and clothing in September 1900, the writer admittedly had no hand in the purchase. The discrepant statements made by Mr. Fernandes in this connection throw much suspicion on the transaction. It has been found that the purchase of the full quantity of the indent is false and that it was made through a relation of Mr. Fernandes, and not as stated by him through a contractor by name Abdul Shukur. The Commissioner attaches little value to the receipt said to have been obtained from this contractor, in as much as the writer used to have a number of blank papers signed by the senior partner Habibulla, and ~~that~~ the receipt in question might have been one of those obtained in this manner, but happening to bear the signature of the other partner Abdul Shukur. It is noteworthy that although Mr. Fernandes was apprized of the present residence of Abdul Shukur in the Vellore District, he did not choose to have him summoned for examination.

3. In the course of the enquiry, the Commissioner also examined a number of travelling allowance bills of Mr. Fernandes, and he has rightly concluded that "Dr. Fernandes has let himself in for mis-statements and false claims in order to swell his batta".

4. In these circumstances, the Government of His Highness the Maharaja agree with the findings recorded by the Commissioner, and consider that Mr. Fernandes has shewn himself untrustworthy and unfit to hold any responsible position, and accordingly direct that he be removed from the service of the State with effect from the date of his suspension.

5. Mr. Fernandes is liable to make good a sum of ₹3,660-1-4, and immediate steps should be taken by the Senior Surgeon to realize the amount from him. The officers mentioned below are also liable to refund the amounts mentioned against their names, as they signed the fair Detailed Contingent Bills without referring to the draft bills, or getting them compared by a responsible official, and the Comptroller to Government will, in communication with the Senior Surgeon, call on them to make good the money due from each in monthly instalments, or such other ways as he may deem suit-

under the circumstances.

1.	r. C.A. Nanjappa	-	₹412- 2- 2.
2.	" Appadurai Moodr.	-	" 890- 5- 9.
3.	" S.N. Hanumanths Rao		" 179-14-11.
4.	" T.S. Nanjappa	-	" 274-10- 0.
5.	" Atchuyata Rao	-	" 51-14- 0.
6.	" J.A. Coelho	-	" 63- 9- 7.
7.	" S.V. Rangaswamy Iyengar		1- 0- 6.

6. The Senior Surgeon's special attention is drawn to the suggestion made by Mr. Rangaswamy Iyengar in para 132 of his report in regard to certain non-perishable articles, as per appended list, said to have been purchased for the use of the Chikmagalur Hospital. He is requested to institute an enquiry and make a report as to whether these articles had been supplied and are forthcoming, or whether their absence could be accounted for.

7. The Commissioner's report discloses considerable want of system and laxity of check in the matter of accounts in the Senior Surgeon's Office, which is a regrettable feature of this case. The Comptroller to Government will be requested to inspect the Account Branch of this office, and to make suitable suggestions for setting right the irregularities now brought to light. The preparation of a Code on the lines of the British Civil Medical Code is also desirable, and this work should be undertaken by the Senior Surgeon, and the draft submitted as quickly as

possible for the approval of Government

8. In conclusion, His Highness' Government wish to record their appreciation of the services of Mr. Rangaswamy Iyengar in conducting an exhaustive and laborious inquiry in addition to his duties as a Judge of the Chief Court, and in submitting his report embodying a lucid statement of the facts of the case, and of his conclusions with every one of which the Government have found themselves in agreement, and His Highness is pleased to direct that the thanks of the Government be communicated to Mr. Rangaswamy Iyengar.

hrs. 20/2/04
15. 2. '04
Secretary.

To.

The Senior Surgeon in Mysore.
the Comptroller to Government.
The Inspector General of Police.
The Deputy Commissioner of Kadur.
The Registrar of the Chief Court.
Mr. A. Rangaswamy Iyengar.
Judge Chief Court and Commissioner.

READ AGAIN—

(1) Government Order No. 16998-17000—Mis. 2622, dated 29th May 1903, appointing Mr. A. Rangaswami Iyengar, Judge of the Chief Court, a Commissioner to enquire into and report on the irregularities and defalcations in the Chikmagalur Hospital, and the extent of the liability, if any, of Mr. A. S. Fernandes in that connection.

(2) Report, dated 29th October 1903, of the Special Commissioner on the above subject :—

1. Mr. Fernandes, who was Chief Assistant to the Senior Surgeon and Sanitary Commissioner in Mysore, was appointed as Civil Surgeon, Kadur District, in October 1891, in succession to Dr. Achyuta Rao, and held the office up to his transfer to Mysore in February 1902, with a few intervals of absence on leave or other duty. He left Chikmagalur after handing over charge to Mr. T. S. Nanjappa on 19th February 1902.

2. On the 20th March 1902, a stringent order was sent by the Senior Surgeon for the submission of copies of the detailed contingent bills for the months of October, November and December 1901 and January 1902, which he observed he was positive, could not have been submitted. In attempting to get these copies prepared, Mr. Nanjappa found reason to suspect the correctness of the charges contained in the office copies of these bills and put himself in communication with Mr. Fernandes. On the 28th March 1902, Mr. Fernandes visited Chikmagalur and left it on the 29th with copies of the bills for delivery to the Manager of the Senior Surgeon's office. On the 12th April 1902, Mr. Nanjappa learnt that the writer had drawn, on abstract contingent bill for March 1902, a larger sum than had been passed by himself, and in the course of the enquiry instituted, it was found that the writer had overdrawn and misappropriated monies not only on the abstract contingent bill in question but also on the contingent bills for the months of October, November and December 1901 and January 1902. This was reported to the Senior Surgeon and after some correspondence the Senior Surgeon ordered the prosecution of the writer after investigation by the Police.

3. Under orders of the Deputy Commissioner, Kadur District, the Assistant Superintendent of Police got a thorough examination made of the contingent expenditure of the Hospital for five years and two months, namely from January 1897 to February 1902, and ascertained that Government money to the extent of Rs. 4,338 had been embezzled. The writer was placed before a Magistrate on charges of forgery for the purpose of cheating and criminal misappropriation with reference to abstract contingent bills for the months of January, February and March 1902, and was committed to the Sessions. Both before the Magistrate and the Sessions Judge Mr. Fernandes was examined as complainant and principal witness, and the Sessions Judge of Hassan in convicting the accused after a prolonged trial passed severe strictures upon the conduct of Mr. Fernandes as Civil Surgeon and his administration of the Civil Hospital at Chikmagalur. He expressed the opinion that Mr. Fernandes " stood self-condemned and was guilty, if not of criminal misappropriation of Government money, at least of gross carelessness and culpable remissness in the discharge of his duties in regard to the preparation of detailed contingent bills and supervision over the work of the writer." The matter having come to the notice of Government, they sent for a copy of the judgment of the Sessions Court and called for Mr. Fernandes' explanation, which he submitted through the Senior Surgeon, about the end of November 1902. The writer's appeal to the Chief Court against the sentence passed by the Sessions Judge was disposed of on the 10th of December 1902, and the learned Judges (the Chief Judge and Mr. Justice Meiklejohn) in upholding the conviction on the facts found by the Sessions Judge, observed that until the Civil Surgeon had had an opportunity of meeting the slanderous accusations

made by the writer against him, unsparing censure of him was to be deprecated, and they further expressed the hope that the Civil Surgeon would, in his own interests, insist on a further enquiry, departmental or otherwise, being made. Upon a consideration of the explanations submitted by Mr. Fernandes, the observations of Doctor Benson thereupon and the suggestion of the Chief Court, the Government ordered the necessary enquiry being held by me as Special Commissioner.

4. The Order of Government was communicated to me on the 16th June. After waiting for a few days for the Secretariat Officer promised in the Order, I placed myself in communication with the Secretary to the Government, and after some correspondence Mr. K. S. Chandrasekhara Iyer was deputed to assist me and I was authorized to engage such legal assistance as I might consider necessary. Mr. Chandrasekhara Iyer having reported himself for duty on the 11th July, the case was posted to 15th idem to ascertain the witnesses to be examined and to fix a date for their examination. Mr. Lawrance, Advocate of Mr. Fernandes, was not able to appear on that date but summonses were ordered to issue to some of the witnesses, for examination on 1st August, as the date was understood to be convenient to Mr. Lawrance. Mr. Chandrasekhara Iyer was succeeded by Mr. B. Ramaswamiengar on the 15th, and on the same day Mr. C. S. Doraswamy Iyer, B.A., B.L., a promising young Advocate practising at Bangalore, appeared to conduct the prosecution on behalf of Government.

5. It should be explained that pending the deputation of the Secretariat Officer, I held a preliminary meeting with Mr. Fernandes and his Advocate, Mr. Lawrance, on the 30th June, at which the plan of enquiry was discussed. The writer referred to above had held the post from June 1891, while the accounts of the Hospital had been examined and audited from only January 1897. As there was reason to suspect that the irregularities and defalcations commented upon by the Sessions Judge had continued from an earlier date, and as Mr. Lawrance on behalf of Mr. Fernandes also requested that the practice which prevailed before Mr. Fernandes took charge of the Hospital might, in justice to him, be enquired into, it was resolved that the enquiry into the accounts and the management of the Hospital should begin from January 1891. For this purpose papers were called for from the offices of the Civil Surgeon, Kadur District, the Senior Surgeon and Sanitary Commissioner in Mysore, the Comptroller in Mysore, the Treasury Officer, Kadur District, the Deputy Commissioner, Kadur District, the Sessions Judge, Nagar Division, and the Registrar of the Chief Court of Mysore.

6. The state of the records in the Civil Surgeon's office was anything but satisfactory. The Acting Civil Surgeon, Mr. C. A. Nanjappa, who was for a long time an Assistant Surgeon in the Hospital, was able to send me only what was found to be an incomplete list of the books, returns and other references available in the Hospital, and he brought to my notice, in a letter dated the 31st July, the existence of 150 or 200 bundles of unsorted records in the Hospital. To examine them a Medical pupil was deputed by the Civil Surgeon, and subsequently the services of two clerks of the District Office were kindly lent by the Deputy Commissioner, Kadur District, at my request. Papers and books from the Civil Surgeon's office were thus received in nine batches, the last one containing the bills and other material papers found at the search referred to being received on the 26th September, that is, during the Dasara holidays. The records of the Senior Surgeon's Office also were in a deranged condition owing to disinfection of the office on three different occasions, and thus a connected and complete set of references was not procurable from that office. Books and papers were received from that office in six batches. The Abstract and Detailed Contingent Bills from 1891 and the Travelling Allowance Bills of the Civil Surgeon which were required for reference, could not readily be procured from the Comptroller's office inasmuch as they had been removed for being destroyed and were lying unsorted among papers awaiting destruction. The contingent registers (Kadur District) and such of the original bills as could be got in addition to those previously sent to the Assistant Superintendent of Police, were received in four batches, the last batch being received on the 24th August. The travellers'

bungalow books required for comparison with travelling allowance bills were received in ten batches, the last being on 27th instant. Altogether 103 volumes of books,

101 Abstract contingent bills,
119 Office copies of D. C. bills,
105 Fair copies of ditto,
65 Travelling allowance bills,
14 Extracts from travellers' bungalow books,
23 Indents of perishable articles,
41 Nominal roll of in-patients dieted, submitted to the Senior Surgeon,
53 Monthly returns,
28 Annual returns,
246 Official letters,
107 Letters of a private nature,
334 Miscellaneous papers,

or, altogether about 1,339 documents were received and examined, besides the proceedings of the trial of the writer before the Sessions Court and the records of the suit filed by Mr. Fernandes against one Mr. Staggs, and a few books and returns of the Shimoga Civil Hospital which were sent for and inspected for purposes of comparison.

7. The enquiry was commenced on the 1st August and concluded on the 20th October, Mr. C. S. Dorasami Iyer, Advocate, appeared for the Government. Dr. Fernandes appeared in person and was assisted by Mr. John C. S. Lawrance, Advocate.

8. There were 17 sittings, of which 13 were before the Dasara holidays and four after the holidays. The sittings were arranged so as to suit the convenience of Dr. Fernandes' Advocate and that of the several Medical officers employed at Chikmagalur and other stations called as witnesses, and so as not to interfere materially with my work as Judge in the Chief Court; and to some extent they depended also upon the arrival of documents called for and the time required for their scrutiny. A copy of my journal is enclosed. (Appendix I.)

9. Eleven witnesses were examined by the Advocate for Government, namely:—

1. T. Y. Krishna Rao, late writer of the Hospital, now a convict in the Central Jail, Bangalore.
2. Mr. P. S. Achyuta Rao, Civil Surgeon, Mysore.
3. K. Narasimhiengar, head accountant, Deputy Commissioner's office, Kadur District.
4. P. S. Ramachandra Iyer, Hospital Assistant, Bangalore.
5. Mr. S. K. Hanumanta Rao, Sub-Assistant Surgeon, Shimoga.
6. Mr. C. Appadurai Mudaliar, Assistant Surgeon, Hassan.
7. Mr. K. Anantaramiengar, Sub-Assistant Surgeon, Chikmagalur.
8. P. Lakshminarayana Iyer, Hospital Assistant, Hassan.
9. Mr. T. S. Nanjappa, Civil Surgeon, Bangalore.
10. Mr. C. A. Nanjappa, Officiating Civil Surgeon, Chikmagalur.
11. Habibulla Saib, late Hospital contractor, Chikmagalur.

10. The proceedings of the Sessions Court in the trial of the late writer were filed as an exhibit, the Advocates on both sides having agreed to accept the evidence recorded before the Sessions Judge as if it had been taken by this Court subject to the cross-examination of the witnesses where required. Out of the mass of records received for inspection, the undermentioned books and documents were used for

reference in the course of the enquiry. They have been arranged and marked in thirty-one series as shown below :—

A series—Office copies of detailed contingent bills, A1 to A119.

B „ Fair copies of ditto submitted to the Senior Surgeon and the Comptroller, B1 to B105.

C „ Abstract contingent bills cashed in the Treasury, C1 to C101.

D „ Monthly returns of sick submitted to the Senior Surgeon, D1 to D52.

E „ Monthly nominal diet rolls submitted to the Senior Surgeon, E1 to E41.

F „ Monthly indents of bazaar medicines and other necessaries, F1 to F23.

G „ Annual returns—budgets, major return & statements Nos. II and V, G1 to G28.

H „ Kadur District contingent Registers of the Comptroller's office and Senior Surgeon's office, 16 volumes.

I „ Diary of in-patients, 4 volumes.

J „ Nominal register of daily diets, 4 volumes.

K „ Registers of daily statistics of in and out-patients, 2 volumes.

L „ Registers containing lists, of diets, extras and contingencies, 8 volumes.

M „ Books of contractors Habibulla and Khiddar Khan and Marwadi Hindoji and Sheraji, 12 volumes.

N „ Treasury shroff's register, 1 volume; and an extract therefrom, N 1.

O „ Baravard books of the Hospital, 3 volumes.

P „ Letters and slips written by Dr. Fernandes to the writer T. Y. Krishna Rao, P1 to P58

Q „ Letters written by Hospital Assistants and others to the writer, Q1 to Q40.

R „ Receipts, bills and other papers of a miscellaneous nature, R1 to R67.

S „ Official letters from the Senior Surgeon to the Civil Surgeon, S1 to S51.

T „ Official letters from the Civil Surgeon to the Senior Surgeon, T 1 to T43.

U „ Tappal books of the Hospital, 6 volumes.

V „ "From" registers of the Hospital, 4 volumes.

W „ "To" ditto 11 volumes.

X „ Dr. Fernandes' diary book, 1 volume.

Y „ Dr. Fernandes' travelling allowance bills audited, Y1 to Y43.

Z „ Travellers' bungalow books, 22 volumes.

A A „ Notes dictated or given for preparation of Dr. Fernandes' travelling allowance bills, AA1 to AA27

B B „ Office copies of travelling allowance bills, 2 books.

C C „ Programmes of certain tours, CC 1 to CC 5.

D D „ Extracts from the travellers' bungalow books received from Amildars, DD1 to DD14.

E E „ Hospital attendance books, 2 volumes.

11. Type copies of the depositions of witnesses were, from time to time, furnished to Mr. Fernandes free of cost and he was allowed full opportunity to see the books and documents and offer his explanations. His statements were recorded by

me and to save time he was given memoranda of the discrepancies noticed in his travelling allowance bills, upon which he has himself recorded his explanations. He examined 6 witnesses, namely :—.

1. Khader Khan, Hospital contractor, Chikmagalur,
2. B. Garudachar, head accountant, Kadur District Treasury,
3. Mr. T. Bava Rao, Excise Assistant Commissioner, on special duty at Bangalore,
4. Mr. V. Subramanya Iyer, Head Master, Chikmagalur High School,
5. Mr. V. P. Sadasiva Rao, Honorary Sub-Assistant Surgeon, Mudgere,
6. Arunagiri, peon, Civil Hospital, Chikmagalur;

and filed one paper, marked No. 1, an unsigned letter without date, addressed to him by the late writer T. Y. Krishna Rao.

12. I visited the Senior Surgeon's office on the 30th June to ascertain what standing orders had been issued for the guidance of the officers in charge of Hospitals as regards the Hospital management, registers to be kept, and the procedure for incurring and reporting expenditure, and for submission of periodical returns. The Manager of the Senior Surgeon's office stated that no regular rules had been prescribed, but that instructions had been issued from time to time, of which, however, there was no connected file and that they were similar to those contained in the Medical Codes of the Madras Presidency, Civil and Military. I got a copy of these and referred to the several sections noted in the Appendix II which contain instructions on various matters relating to Hospital management. I referred also to the registers, accounts and returns which had been in vogue in the Hospitals of this State prior to 1891.

13. From these I have been able to gather that the practice was as follows :—

14. In order to check the daily attendance of the Medical Officers and others doing duty, an attendance register was maintained, providing for the signature of each officer, including the Civil Surgeon, and the hours of attendance both in the morning and in the afternoon.

15. There was the usual Baravard book to show the disbursement of salary and allowances to the subordinate Medical Officers and the clerical and menial establishment.

16. Two separate registers were kept for entering the names and other particulars of the out-patients and in-patients treated, respectively.

17. The total number of out and in-patients of each day was entered in a separate register called the daily statistics of in and out-patients.

18. For showing the medicines received from the Medical Stores and to account for the supply of these a register was kept showing the daily expenditure of important drugs and stock medicines.

19. For Medicines and other Hospital necessaries to be purchased locally the Medical Officer in charge of the Hospital had to submit a monthly indent for the sanction of the Senior Surgeon, of which a copy was made in a book.

20. After sanction or in some cases in anticipation thereof such medicines and other necessaries were purchased for use as required and the same was noted in a register called the Register of Contingencies or daily memorandum of perishable articles.

21. For the dieting of in-patients the Medical Officer was permitted to prescribe the diet according to the condition of each patient. The diets to be allowed were classed as 'Full', 'Half,' 'Spoon or Milk,' and 'Half Milk,' separately for Natives and Europeans, and in special cases some luxuries would also be allowed under the name of 'Extras.' The medical subordinate in charge of in-patients would then give orders for the supply of the provisions required. This order book was opened regularly after a special contractor was appointed to supply the necessary provisions and articles and it is called the Contractor's Book.

22. A register was kept showing the name of each person dieted and the kind of diet allowed to him each day.

23. An abstract register was maintained to show the total number of each kind of diet issued on each day.

24. A permanent advance of Rs. 80 was held by the Officer in charge of the Hospital to meet the contingent expenditure. As a rule whether the monthly expenditure was below the permanent advance or in excess of it, only one abstract contingent bill was prepared on account of the expenditure on dieting of in-patients including extras, bazaar medicines purchased and other Hospital necessaries and contingent charges, as early as possible after the close of each month, and cashed in the Treasury.

25. The detailed contingent bill of such charges would then be submitted to the Senior Surgeon as controlling officer, who, after checking it, would forward it on to the Comptroller with prescribed vouchers. In order to enable the Senior Surgeon to exercise proper check over the contingent expenditure and to see that the charges on account of diets, bazaar medicines and other necessaries were not extravagant, the sanctioned indent of bazaar medicines and other articles, and a roll showing the names of in-patients in the month, the dates of their admission and discharge and the total number of diets consumed by each had to be sent with each detailed contingent bill along with other vouchers, and the indent showed the average numbers of out-patients and in-patients in the previous month.

26. In the Hospital, copies would be kept in a book of the abstract contingent bill, the detailed contingent bill and the roll of in-patients and diets.

27. At the close of each month a return of sick treated in the month was required to be submitted to the Senior Surgeon showing separately the total number of in and out-patients admitted, discharged and remaining, the average daily sick, the admission in the corresponding month of the previous year and the expenditure incurred under different heads. This return would be in the hands of the Senior Surgeon almost at the same time as the detailed contingent bill, and a copy of it would be kept in a book in the Civil Surgeon's office for reference. Up to March 1897 a classification of patients under specified diseases was also required to be given in this return but this detail was dispensed with subsequently.

28. At the end of each half year a return was required to be submitted to the Senior Surgeon, showing in detail the surgical instruments and Hospital necessaries attached to the Hospital, under three heads, namely, balance in Store at the beginning of the half year, received and issued during the half year and balance at the end of the half year, with particulars as to how many were serviceable, repairable and unserviceable. A copy of this return would be kept in a book in the Hospital.

29. Besides the marginally noted returns of a general nature submitted by all officers, the officer in charge of the Hospital had to submit the undermentioned annual returns :—

1. Budget estimates.
2. Annual indents for stationery.
3. Indents for printed registers, forms, etc.
4. Estimates of country stationery articles.
5. Schedule of establishment.
6. Return of Europeans and East Indians.
7. Acknowledgment of permanent advance.

1. Medical indent.
2. Extra indents for surgical instruments.
3. Annual report form containing sections for—

   (*a*) Classification of patients according to diseases,

   (*b*) Do according to class and sex,

   (*c*) Result of major surgical operations performed,

   (*d*) Income and expenditure.

(*e*) Annual Report on—

(1) Dispensary buildings,

(2) Meetings of Dispensary Committee,

(3) The prevalence of the most common diseases and fatality as compared with other years,

(4) Epidemics which have occurred,

(5) Inspection by the Civil Surgeon and Senior Surgeon,

(6) Attendance of patients as contrasted with previous year,

(7) General.

4. Dispensary Statistics No. 1 showing the number and class of Dispensaries and changes in them.

5. Do No. II showing the total numbers of in and out-patients admitted and discharged and their averages.

6. Do No. III showing the total number of in and out-patients classified according to diseases.

7. Do No. III A showing results of major surgical operations.

8. Do No. IV showing the class and sex of in and out-patients.

9. Dispensary Statistics No. V showing income and expenditure.

10. Return showing particulars concerning deaths in Hospital. This has apparently been discontinued since.

Copies of the above were kept in books in the Hospital.

30. Latterly, once in two years, an indent for bedding, clothing and furniture required, had to be submitted and copy of it kept in a book. The articles of bedding, etc., purchased would be paid for from amount drawn on abstract contingent bill and would be reported in a special detailed contingent bill, with which would be submitted the passed indent and other vouchers. The receipt and issue of these articles would be entered in a book called the Linen Book.

31. As regards general correspondence, the usual 'To' and 'From' registers were maintained. It is understood that in them full copies were required to be made of drafts of 'To' letters and of the 'From' letters, instead of mere abstracts. A Tappal book was also kept to show the despatch of papers from day to day.

32. In prescribing the above registers and returns, the instructions of the Civil Medical Code appear to have been kept in view. The errors and omissions which have come under my observation in the registers, etc., of the Civil Hospital, Chikmagalur, will now be noticed, as far as possible in the order in which the registers, etc., have been referred to in the previous paras, and to the extent required for purposes of this enquiry.

33. *The Attendance Book* (para 14 above).—The current volume begins with 1st August 1901. In addition to this only one prior volume, that from August 1896 to January 1899, has been found and sent. The hours of attendance and departure are very often not noted and there are blank lines and interpolations. Mr. Fernandes explains that this book is signed sometimes some days after the date, and not on the very day by the Civil Surgeon and by the others also.

34. *The Baravard Book* (para 15 above).—Some of the glaring omissions in this are (1) omission to sign the acquittance by some of the Hospital Assistants in more than 70 months, by the writer and the Civil Surgeon's orderlies for years together, and by the compounder and one or more of the other menial servants in more than 40 months; (2) some of the Hospital Assistants drawing more than Rs. 20 not having affixed receipt stamps in about 50 months; and (3) the absence of any acquittance roll for the month of September 1897, the page for it being left blank. Mr. Fernandes explains that the omissions were due to the negligence of the writer, that he (Mr. Fernandes) did not take the trouble to see that all that is required in the certificate attached to pay bills was duly performed, that he used to

ask the writer sometimes whether he had taken receipt stamps for payments over Rs. 20; that the writer would answer in the affirmative and show the pay abstracts; and that he (Mr. Fernandes) might have seen the pay abstracts on half a dozen occasions.

35. *Nominal Register of Out-patients* (para 16 above).—This was not called for.

36. *Nominal Register of In-patients* (para 16 above).—Instances occur in this important register of dates of discharge being entered in pencil and of entries being erased and corrected, with the view in many cases to increase the number of days. This book, which is written up mostly by Hospital Assistants, had not been initialled by the Civil Surgeons since November 1891. In Dr. Lincoln's time each day's entry was seen and initialled by him.

37. *Daily Statistics of In and Out-patients* (para 17 above).—This register from January 1895 to July 1903, was inspected. There seems to have been a recognised practice for the Civil Surgeon or the Assistant Surgeon to initial each day's entries in this register, but the practice was not regularly observed, and since April 1902 it seems to have been almost given up. Several pages of this register are disfigured by erasures and corrections and these occur more frequently in the pages relating to in-patients than in those relating to out-patients. They may in some cases be due to endeavours made to correct discrepancies between this register and the abstract register of diets.

38. *Register showing Daily Expenditure of Important Drugs and Stock Medicines*, (para 18 above).—The only volume received is for 1886 to 1890 inclusive, and shows the balance on hand at the beginning of each month, the supplies received, if any, during the month and the daily expenditure. It received the personal attention of Dr. Lincoln and Mr. Choksi. No book for the subsequent period has been found.

39. *Register of Monthly Indents of Perishable Articles* (para 19 above).—Copies of these Indents are found entered in books from January 1875 to November 1884, subsequent to which neither the office drafts of these indents nor copies of them appear to have been preserved or kept in the Civil Surgeon's office. Passed indents were found attached to detailed contingent bills for three months in 1900 and ten months in 1901. The daily average number of patients entered in twelve of these has been found to be far in excess of the actual figure as shown in the margin, and this leads to the inference that indents made were much in excess of the requirement.

Months and year.	Daily average number of both In and Out-patients.	
	According to Hospital Register.	According to Indent submitted to the Senior Surgeon.
October 1900	138·7	235·3
December ,, ...	133·7	230·6
January 1901	127·0	235·2
February ,, ...	133·5	245·8
March ,, ...	149·5	216·8
April ,, ...	128·0	212·6
May ,, ...	133·5	245·2
June ,, ...	107·5	237·7
July ,, ...	121·9	236·7
August ,, ...	127·4	274·5
October ,, ...	187·4	317·3
November ,, ...	175·3	329·9

40. *Register of Contingencies or Perishable Articles* (para 20 above).—Books available from December 1874 to April 1902 have been sent. Of those not found is the first register for the period under enquiry up to September 1892. Entries in this register were being initialled by the Civil Surgeon or Assistant Surgeon, but during the three years from September 1897 to August 1900 this practice was not followed. In 1896 a few entries are seen, made apparently after the Civil Surgeon had affixed his initials.

41. *The Contractor's Book* (para 21 above).—This is a note book in the possession of the contractor. The former contractor has produced 10 books from

July 1897 to June 1901, and the present contractor one book from July 1901. Orders for the supply of bazaar medicines and other sundry necessaries are found noted in these, in English by a Hospital Assistant, and they are initialled by the Assistant Surgeon or one of the Hospital Assistants. No such orders are found noted in the case of the diets or articles required to be supplied each day. The diets are noted in a tabular form which provides columns for dates and for the several kinds of diets and extras, but the entries therein have not been made or initialled by any responsible officer and they have been very frequently corrected so as to increase the numbers under the several head of diets and extras. It is unlikely that the contractor would have been allowed to charge or to get payment for the quantities so increased beyond the actual needs of the Hospital, unless the excess articles or some equivalent for them had been received from him, and as these were not for the Hospital, they must have gone for the use of some person or persons connected with the Hospital. A comparison of the contractor's books with the abstract register of diets in regard to the item of firewood shows instances—

(1) of the daily figures in the former being more than what is noted in the latter by 4, 8 or 12 lbs,

(2) of figures in the former being less than in the latter, sometimes corrected to make it equal to the latter, but often left as they are without correction, and

(3) of intended corrections appearing on different dates indicating that they were made subsequent to the dates to which they relate. The former contractor's books contain rough notes in Tamil of rice, sugar, milk, coffee and other accounts, but it was not possible to examine the bearing of these.

42. *Nominal Registers of Diets* (para 22 above).—Books found and sent from February 1875 to December 1891; none for almost the whole of the period embraced in the present enquiry. The earlier books contain for the most part merely copies of the nominal rolls submitted to the Senior Surgeon (*vide* para 25 above). The one from November 1884 to December 1891 is the original register in which the diet allowed each day to each patient is noted and it is found initialled by Dr. Lincoln and Mr. Choksi, but not by any of the subsequent officers. The pages for April to December 1891 are indifferently written and contain pencil entries and corrections. The absence of this important register from January 1892 to March 1902 is significant in view of the fact that one of the means employed to defraud Government was to increase the number of diets issued. For this period, 29 nominal rolls of diets submitted to the Senior Surgeon have been received with the detailed contingent bills to which they had been attached. From a comparison of exhibits E 14 to E 29 among these, with the nominal register of in-patients and the daily statistics of in-patients, it is seen that to corroborate the increased number of diets entered in detailed contingent bills not only was longer duration shown against several patients, but also large numbers from 22 to 52 in a month of imaginary names were added to the lists. See statement No. III appended to this report. From April 1902 the nominal rolls submitted to the Senior Surgeon are found copied in a book from which the pages forming nearly three-fourths of it have been rudely torn.

43. *Register of Abstract Lists of Diets and Extras* (para 23 above).—This register has been received from February 1875 to March 1888, from January 1890 to May 1890 and again from September 1892 to April 1902 with the exception of pages for November 1892, May, June and July 1893.

In the earlier periods no extras were shown except occasionally from October 1883 to February 1887; but in the period under enquiry extras appear very largely. In the absence of the nominal register of diets and extras for the said period the correctness of this daily abstract cannot satisfactorily be tested.

Taking the abstract register as it is, the following irregularities are noticed in the period in question :—

(1) Correction of figures and additions to them, some of them suspicious by the existence of corresponding corrections in the contractor's book, in the daily statistics of in-patients and in the nominal register of of in-patients.

(2) Inaccuracy in converting oz. to lbs.

(3) Wrong totals, and in some places no totals.

(4) Omission to examine and initial regularly.

41. *Contingent Bills, Detailed and Abstract* (paras 24 to 26 above.)—Formerly the practice was to keep copies of passed bills in books for reference and not to preserve the original drafts passed by the Civil Surgeon. This practice was continued in the case of detailed contingent bills up to August 1891 and in the case of abstract contingent bills up to August 1893. From September 1891 the rule seems to have been to preserve the original drafts of detailed contingent bills, though not in a systematic manner. Eighty-four of these drafts were in the personal custody of the writer in his house and were produced by him when required by Mr. T. S. Nanjappa. Subsequently thirty-four more were found among the records in the Hospital and sent to me in two batches. These have been examined with reference to fair detailed contingent bills and abstract contingent bills obtained from the Comptroller's office. The frauds practiced in connection with these will be discussed fully later on. The irregularities noticed in their preparation and submission may be briefly stated here:—

(1) Omission to have the draft of the detailed contingent bills initialled by the Medical subordinates keeping the registers of diet and contingencies to show that they compared the bills with the registers.

(2) Allowing the drafts of bills to be in pencil, wholly or partly.

(3) Passing the drafts of bills without initialling corrections and before totals were made and entered and before the note as to the total amount of expenditure including the expenditure of the month and the balance remaining out of allotment was entered.

(4) Permitting unauthorized purchases and private charges to be entered in the drafts and allowing or expecting the cost thereof to be provided for by improper additions to other items or the substitution of new items considered unobjectionable.

(5) Inattention to vouchers.

(6) Signing abstract contingent bills without noticing glaring corrections in figures and without seeing that the total of the bill was duly entered in words as required in the printed instructions or that it agreed with the passed draft detailed contingent bills.

(7) Omission to have the fair detailed contingent bills compared with the passed drafts and initialled by a responsible official, thereby giving room to alteration and substitution of items and increase in charges.

(8) Omission to have the nominal roll of diets compared with registers before submission to the Senior Surgeon, thereby giving room to alteration of dates of discharge and kind of diets and to the addition of new names.

(9) Allowing inordinate delays in the submission of fair detailed contingent bills to the Senior Surgeon, in spite of repeated reminders from the Senior Surgeon and the Comptroller, and of the fact that draft detailed contingent bills were ready even before the Abstract bills were cashed.

(10) Failure to duly investigate the cause of repeated instances of non-receipt in the Senior Surgeon's office of detailed contingent bills said to have been despatched. (*Note.*—Some signed, but undespatched, fair copies of such bills have been found in the search made of the records in the Hospital.)

(11) Passing duplicate copies of detailed contingent bills for submission to the Senior Surgeon without comparison with passed drafts.

45. *Register of Monthly Returns of Sick* (para 27).—The last entry in this is that of May 1899. There was great laxity in the submission of this important return. It was explained that though the return might be prepared and signed later in the month, yet the practice was to date it the 1st of the month as it was expected to be signed and submitted on the 1st. Some of the reminders issued by the Senior Surgeon have been sent for and perused but these reminders do not appear to have received any attention. For the Tappal books contain no entries of transmission of this return for months together in 1898, 1899, 1900 and 1901.

46. *Half-yearly Return* (para 28 above).—No copies of this Return have been kept since the 1st April 1886.

47. *Annual Returns* (para 29 above).—In these returns sufficient care does not appear to have been bestowed on the calculation of averages.

48. *Bedding, Clothing, etc.* (para 30 above).—The indents, estimates and bills for bedding, clothing, etc., ceased to be copied in books with those for 1890. But office drafts of indents and estimates have been found in the records from 1892.

49. *Linen Books* (para 30 above).—No book of this description has been found and sent for inspection.

50. *"To" and "From" Registers* (para 31 above).—The later books are indifferently kept, and written sometimes by the writer and sometimes by one of the Hospital Assistants. Brief abstracts are attempted, which scarcely give the purport.

51. *Tappal Books* (para 31 above).—The transmissions of bills and returns with which no covering letters are sent are said to be noted only in this book, but some of the entries examined with reference to detailed contingent bills and monthly returns showed indications of either interpolation or of space left for being written over subsequently.

52. Though the procedure followed in the office of the Senior Surgeon does not form part of this enquiry, it must be stated that the scrutiny of the indents of perishable articles, the monthly returns of sick, the monthly detailed contingent bills, the nominal rolls sent with bills and the figures in the annual returns, does not appear to have been sufficient or well directed. If the ordinary checks of comparing and tallying the figures of the different returns had been applied, the frauds and excess charges would have been impossible, or if committed at all, would have been detected and nipped in the bud and would never have assumed the proportions which they had reached in the later years. To do the Senior Surgeons justice, the increase in the expenditure was, from time to time, pressed on the Civil Surgeon's notice and he was commanded to observe the strictest economy consistent with efficiency. [See para 113 (6) *infra*]. But unfortunately, their establishment was either not intelligent enough or too careless to second their efforts. It failed to check the figures of the returns and probe the evil to the bottom. To make this clear it is necessary to explain that in order to test the necessity for perishable articles, etc., indented for every month, the daily average numbers of in and out-patients in the previous month have to be entered in the indents. These averages have been grossly exaggerated as pointed out in para 39 above. But average numbers

of in and out-patients are also given in the monthly returns and these numbers are smaller. If as a precaution these numbers had been compared, the fraud would at once have to come to light. Apart from this comparison, an official of the Senior Surgeon's office should have had the intelligence to know that the daily average attendance of patients for the Chikmagalur Civil Hospital could not have been anything like 235 to 329 or 100 above the normal number, which is in itself, not improbably somewhat exaggerated.

53. Again, to check the charges under diet, a diet roll is appended, which shows the number of days each patient had been detained in the in-patients' wards. The numbers of in-patients as also their daily aveage had so increased, that the increase was enough to rouse the suspicion of any clerk who at all makes a genuine attempt to check the detailed contingent bills. If, further, the diets had been totalled and compared with the daily average of in-patients found in the monthly returns, the discrepancies would have been found to be glaring. It is a matter of surprise that the totals at foot of the respective columns of the nominal rolls were not insisted on being entered.

54. Again, in the monthly returns the total expenditure under diet is given and in another page the daily average number of in-patients is available. A proper review of this return would have shown that there was over-drawing under diet as illustrated below. Further, an intelligent clerk who has checked such returns for a few Civil Hospitals would have, at a glance, been able to guess that the expenditure was not right and that some further scrutiny was called for.

Illustrations.

(1) For instance, in the marginally noted return the total numbers of in-patients and out-patients treated during the month are given separately on page 3, while the daily average numbers for the same month are given on the top of page 4. These would serve as a check on the total number of in-patients and the total number of days they remained as in-patients in the hospital as exhibited in the nominal roll. Taking in-patients alone, their average number is entered in the return as 15·7 while the nominal roll of in-patients sent with the return shows that the same was 17·1. This discrepancy should have been noted and questioned.

Monthly Return for January 1895.

There are thus two averages for in-patients, *viz.*, 15·7 and 17·1. The indent for February has not been received. What figures it gave as the daily average for January are thus not known.

Again, the return gives the average cost of each diet as annas two and pies six. The total cost of diet calculated on the daily average given in the return *viz.*, 15·7, roughly 16, would be Rs. 77-8-0 while that calculated on 17·1 would be Rs. 82-5-6, but the actual cost as entered under the head expenditure is Rs. 116-5-10 showing an excess of nearly Rs. 39 or 34.

(2) The following illustration is given to show how there has been a high jump in the average, for which an explanation was due or should have been called for :—

The daily average of in-patients given in the marginally noted return is 25·5 while in the previous month it was only 8·6 and while according to the nominal roll sent with this return it was only 15·5.

Monthly Return for March 1895.

The figure 25·5 is in the hand-writing of the writer and was made up apparently to justify the cost entered under diet.

The cost on 15·5 would be about Rs. 67, whereas the amount entered under expenditure is Rs. 112 odd on an average of 25-5, showing an excess of Rs. 55.

(3) The following is another illustration based upon the new form of monthly return :—

The daily average of in-patients is given in the marginally noted return as 11·6 According to the nominal roll it would be 16·9. Indent is not available for comparison.

March 1898.

General, dated 22nd February 1904.

The cost of dieting entered is Rs. 151-5-5, which on the daily average of 11·6 gives the cost of each diet as nearly 6½ annas, while even on the higher average of 16·9 it cannot be less than annas four and pies seven.

55. In the annual returns, the average daily number of in-patients and the average cost per patient are given as also the cost of diet, and they should have been checked for purposes of statistics with the information contained in the monthly returns. If this had been done, the gross exaggeration of daily average strength of in-patients in the annual return would have come to light. This was the more necessary as the average number was absurdly in excess of the beds available. Budget estimates under cost of diet, contingencies and bedding had enormously increased in this hospital and an enquiry was necessary not only on the part of the Civil Surgeon as insisted upon by the Senior Surgeon, but also by the head office.

56. Thus there were ample safeguards against fraud provided in the shape of checks and cross-checks in the controlling office also and these frauds were facilitated by these checks not being applied from ignorance or apathy. In this sense and so far as the responsibility of the Senior Surgeon extended to seeing that these checks were regularly instituted, there is some force in the argument urged in the explanation of Mr. Fernandes and re-iterated by Mr. Lawrance that if the Senior Surgeons and their Establishment had done their part, these irregularities and the scandalous defrauding of Government would not have flourished.

57. I shall now proceed to discuss in greater detail the grave irregularities and defalcations as they affect Mr. Fernandes. These defalcations have been committed with regard to the expenditure on account of the dieting of in-patients and in the purchase of hopsital necessaries and contingencies. As already noticed, the amount embezzled in the five years and two months beginning with January 1897 was about Rs. 4,330. From the information that has been collected from the available papers, it may be estimated that Government has been defrauded in a further sum of about Rs. 1,425, assuming that the figures given in the abstract register of diets and in the contingent register represent the real requirements of the hospital. As participation in these frauds has been advanced as the gravest charge against Mr. Fernandes, it is necessary to consider it in sufficient detail.

58. The writer has persisted in the statement which he made before the Sessions Judge that all the corrections, additions and alterations in the office copy of detailed contingent bills were made by him under the direction of Mr. Fernandes, that he used to give up the whole amount drawn on abstract contingent bills to Mr. Fernandes, and that disbursements therefrom were made by him under Mr. Fernandes' orders. He does not thus admit even in this departmental enquiry that he misappropriated any portion of the funds obtained by these frauds, but the impression left on me by his evidence is that he has not spoken the whole truth and that in his anxiety not to implicate himself he has proved himself unworthy of credit.

59. Mr. Fernandes maintains that office copies of detailed contingent bills were manipulated by the writer after his initials were affixed, that the writer placed the fair copies before him without the office copies along with other papers when he was very busy, or obtained the signatures of Assistant Surgeons, that the writer kept all the office copies in his house for fear of accidental discovery, and that he had to place trust in the writer which the latter abused. Before the Sessions Court and before me also, he stated that the office detailed contingent bills used to be brought to him while he was busy with office work in the hospital, that he used to give them to be checked to any Hospital Assistant that happened to be near at the time, that he only corrected the spelling of the names of drugs and other difficult words, that he sometimes made reductions in rates and prices, and that he simply initialled the bills as a matter of routine trusting the writer.

60. Lakshminarayana Iyer, Hospital Assistant, has deposed that Mr. Fernandes used to ask him to check the office copies of detailed contingent bills but that the other Civil Surgeons who acted for Mr. Fernandes did not do so. I do not attach much value to the evidence of this man as he appears to have worked with the writer and must have known his misdoings. He has admitted that he compared these bills with the original registers and ticked the entries in the Registers and bills. If he

had done his work honestly, the fraud should have come to light long ago. He is also concerned in the preparation of incorrect duplicate copies of the detailed contingent bills for October, November and December 1901 and January 1902 at the travellers' bungalow. Mr. Appadurai Mudaliar is another witness who speaks to having seen draft Detailed Contingent Bills checked by the Hospital Assistants and to their having reported to the Civil Surgeon that they were all right; but he says that when fair copies of detailed contingent bills were submitted to him the office copies were not produced along with them, that he used to see simply whether the entries in the fair copies were arithmetically correct and that he did not compare them with the in-patients' register, &c. He also says in cross-examination that he had seen the Hospital Assistant checking the office detailed contingent bills with reference to diet and contingent registers and that he remembers the Hospital Assistants telling the Civil Surgeon that some items were objectionable, such as syrup, and that the Civil Surgeon said they might be included in unobjectionable items, which, however, is denied by Mr. Fernandes. The witness further says with reference to three duplicate detailed contingent bills (B 78, B 79 and B 80) signed by him that he might have seen the office copies before signing them. Even the totals at the bottom of the office copies of these three bills do not tally with the fair, and if the witness had really looked at them the discrepancies could not have escaped his notice. His evidence, therefore, seems to be inaccurate and not entitled to much weight. Mr. C. A. Nanjappa states that during the time he was in the hospital, *viz.*, from 1892 to 1896, he did not know how the detailed contingent bills were prepared. He has initialled four office copies, *viz.*, A 14, A 60 A 61 and A 62. He says he does not remember having given them to any of the Hospital Assistants to check and that the writer used to transact office work with the Civil Surgeon both at home and in the hospital. Mr. K. Anantaramiengar, who has been in the hospital since November 1901, and whose impressions may therefore be considered to be very recent, has deposed that he did not know how the detailed contingent bills were being prepared till the question cropped up in the time of Mr. T. S. Nanjappa, that he never, compared the entries in the draft bills with the diet and contingent registers and that he did not see any of the Hospital Assistants do so. He also corroborates Mr. Nanjappa in saying that Mr. Fernandes used to transact office work both in the office and at home. Mr. Hanumantha Rao, Sub-Assistant Surgeon, also has given evidence to the same effect. He has signed fair copies of detailed contingent bills marked B 61, B 62, B 64, B 67, B 68 and B 69, but does not remember if he saw office copies of the same when he signed them. Thus the oral evidence shows that as a rule the office copies of detailed contingent bills were not subjected to any scrutiny by the medical staff in the hospital. If such had been done, there would naturally be the initials of the officials who checked them (as in exhibits A 18 and A 39), and as this staff included Assistant Surgeons, Sub-Assistant Surgeons and Hospital Assistants who were transferred from time to time, and as the improper charges and discrepancies in the bills were so glaring as not to escape the attention of even the most careless reader, it is not likely that the frauds would have gone on undetected so long.

61. We now come to the consideration of the question whether Mr. Fernandes could have scrutinised these bills or had been aware of the malpractices of the writer. And in doing so, the first point for notice is the attention which he has bestowed upon these detailed contingent bills. Of the 118 office detailed contingent bills available for examination, he has initialled 99, forty-six of which and two others not initialled by him bear corrections in his own hand. The corrections in these consist of alterations of spelling, revision of rates and prices, insertion of an item or two here and there, and queries as to particular items; and in others, of marks or ticks against items which were unauthorized or objectionable and which had to be omitted in fair bills, their cost being made up by increase in other items. To illustrate this as well as the methods adopted by the writer to add lump sums to the charges shown in the office copies, some of the bills examined will be reviewed.

62. In A 87 which is for November 1891, Mr. Fernandes has struck out candles as well as brandy which was first priced at Rs. 2-4-0 and altered by him to Rs. 2-8-0, he has increased the quantities in certain items, made some alterations about arrack and reduced the price of iron spades.

63. In A 91 for March 1892, he has bracketed three items, *viz.*, a pad, green baize and French polish, with the remark "Repairs to Furniture," and scored out cooly hire for cleaning kitchen, etc., Rs. 1-8-0.

64. In A 93, for May 1892, he has raised the quantity and price of Magnesia Sulphas from 4 bottles costing Rs. 2-12-0 to 5 bottles costing Rs. 3-7-0, and added camphor 2 seers, Rs. 2.

65. In A 96, for August 1892, he has corrected the price of a bottle of brandy from Rs. 3 to Rs. 2-14-0.

66. In A 97, for September 1892, he has reduced the rate for a full diet from Re. 0-3-0 to 0-2-6.

67. In A 99, for November 1892, red pencil marks are forthcoming, apparently in Mr. Fernandes' hand against key, ring, rose syrup, envelopes, nibs and sewing thread which are omitted in the fair detailed contingent bill. There are also corrections by him in the wording of certain articles, entry of rate and price against 'tray' and an addition of charges against telegram, one rupee.

68. In A 105, for October 1893, there are some items (of which the principal is Shrieves & Co., Rs. 24-8-0) against which marks are made apparently in Mr. Fernandes' writing, and these have been omitted in the fair bill, wholesale additions and alterations having been made under other items to make up the amount. Fair copy of this detailed contingent bill was not submitted in time and a duplicate signed by Mr. Fernandes was subsequently sent.

69. Similarly, in A 107, which is for December 1893, corrections have been made which are patent and could not have escaped notice if it had been referred to when a duplicate fair copy of it was signed by Mr. Fernandes some time afterwards.

70. In A 108 for January 1894 there are some queries by Mr. Fernandes and the usual tick or mark against items which were not intended to be shown in the fair bill.

71. A 109 and A 110 for February and March 1894, are very material to show that Mr. Fernandes has a second time initialled these office copies after he signed the abstract contingent bills. In the former a charge for making coats for peon has been entered and afterwards substituted by alteration in other items.

72. A 115, for August 1894, would show that a chemist's bill for Rs. 5-2-7 was included in the office contingent bill with the knowledge of Mr. Fernandes. It has been included in the fair in the item 'Repairing office furniture.'

73. In A 1 for December 1894, gold lace for peon, Rs. 3-8-0, has been added in Mr. Fernandes' own hand in black pencil. The loop round it appears like his mark. This shows that all items of expenditure are entered in the draft whether unauthorized or objectionable.

74. In A 2, for January 1895, though the abstract contingent bill was passed on 7th February, there is a second initial of Mr. Fernandes under date the 11th February and it stands to reason that the corrected figures for the total of the abstract contingent amount made in this should have come to his notice. These corrected figures were necessary for the preparation of the fair copy of the detailed contingent bill and so must have been entered in A 2 before the abstract contingent bill was passed. As the corrections in the diet and under other heads are openly made, Mr. Fernandes could have discovered them if he had only looked into the bill. It must also be noted in justice to Mr. Fernandes that the fair detailed contingent bill for this month has been signed by Mr. C. A. Nanjappa for the Civil Surgeon on 15th February 1895. Charges have been incurred in this bill for a trumpet and a camp lantern, the purchase of which without authority Mr. Fernandes had admitted. As regards the trumpet, Mr. Fernandes says that he bought it for private use and that its price should not have been paid from the hospital funds. There is no reason why the writer should enter it here if its cost was not to be met from Hospital

contingencies as it was the same to him whether he paid it from Mr. Fernandes' private funds or from Government money. Further the purchase by Mr. Fernandes of a circuit lantern for the large sum of Rs. 16 without sanction, and keeping it all the time in his own house without even including it in the list of articles belonging to the hospital, leads to the inference that this and the trumpet had been purchased and paid for from Government money and accounted for by increase in the cost of some other items.

75. To A 3, which is for February 1895, a bill by one G. Ramaswamiengar for Rs. 3-14-0 on account of some cushion cloth and 4 bottles of rose syrup is attached and the charge is entered in the office bill as amount payable to 'G. Ramaswamiengar as per bill.' This is an unusual entry and yet it has been passed and in the fair the charge is debited to repairing furniture, etc.

76. In A 4 for March 1895, the particulars and quantity and rates are mostly written in ink, only some items being in pencil. Rs. 2-8-0 is entered in ink against 'Directory Mysore' which is written in pencil and probably entered after ascertaining the name of the book from Mr. Fernandes or somebody else. So also are cholera presents and two coats for peons for Rs. 4-8-0 entered in the writer's hand just above the initials of Mr. Fernandes.

77. In A 5, for April 1895, some petty charges for red pencil, ink jar and rose water, and also peons' cloth, all apparently entered before the draft was initialled by Mr. Fernandes, have got loops round them to indicate that they should not appear in the fair. Though denied by Mr. Fernandes, the loops appear as if made with his own pencil. There is an entry in this of 'Dass & Co.,' Rs. 5-4-0, similar to the one of G. Ramaswamiengar in A 3.

78. In A 6, for May 1895, Mr. Fernandes has made pencil corrections reducing the quantity and charges under some items and making a slight increase under two other petty items—which shows that he has scrutinised the bill carefully.

79. In A 10, for September 1895, Mr. Fernandes has in his own hand-writing cut down some of the items and made the total Rs. 157-7-6, which has subsequently been altered to Rs. 187-7-6. Similar correction has been made in the abstract contingent bill which was cashed on the 11th October and in the fair bill which was prepared on the 20th October. If Mr. Fernandes had permitted this correction, there would have been no necessity for tampering with the figures in the abstract contingent bill or in the fair bill, and there is good reason to hold that the writer must have made the corrections on his own account. On the other hand there would have been no necessity for the writer to make so many alterations if it was easy for him to have obtained Mr. Fernandes' signature without scrutiny as pleaded by Mr. Fernandes.

It must be observed in this connection that the Senior Surgeon had, in docket dated 24th September 1895, in criticising the detailed contingent bill for July 1895, remarked that quantities of articles purchased were found to be excessive and that the Civil Surgeon should exercise more strict supervision over expenditure and observe economy consistent with efficiency. It was probably in consequence of this letter that Mr. Fernandes cut down expenditure in this bill, which, however, was made nugatory by the fraud of the writer. From this month to June 1897 the expenditure never exceeded Rs. 170 or Rs. 180 and was even as low as Rs. 111 in August 1896 and Rs. 134 in September 1896; but a comparison of the office and fair copies of detailed contingent bills shows that systematically a sum of Rs. 30 or Rs. 40 has been swindled by increasing the diets, besides making other smaller alterations. These alterations must evidently have been made after the detailed contingent bills had been passed by the Civil Surgeon, as it is clear from a careful comparison of the figures in the abstract contingent bills that the figures therein have been altered after obtaining the signature of the Civil Surgeon.

80. In A 13 for December 1895 an item of Rs. 2 for peon's kamarband has been passed by Mr. Fernandes though he must have known that it was not an authorised item. This and an item of lock and key have been included under bandage cloth, which is increased from five to twenty-five yards.

81. As regards A 17, for April 1896, Mr. Fernandes has put some queries on a slip of paper (Exhibit 52) and received the writer's reply thereto before initialling it apparently.

82. In A 25, for February 1897, charges under irrigator, peons' clothes, panche and cooly for stitching have been smuggled into the fair bill under furniture and Gazette binding.

83. In A 27, for April 1897, charges have been made for four blue-black ink jars Rs. 5-12-0, padding ink Rs. 2-4-0, and Directory Rs. 7-8-0, all probably sent for at one time. Of these the blue-black ink and Directory do not find a place in the fair detailed contingent bill but have been made up in other items. Mr. Fernandes admits that the Directory might be the Asylum Press Almanac a copy of which was forthcoming in the Hospital.

84. In A 30, for July 1897, there is a charge of Rs. 2-8-0 for 1,000 Secretariat envelopes as per Spencer's cash bill. This could not have escaped the notice of Mr. Fernandes.

85. In A 41, for June 1898, the item of letter-paper packet, corrected in Mr. Fernandes' own hand and with a peculiar pencil tick mark in the margin, is omitted from the fair.

86. In A 42, for July 1898, stationery, Rs. 2-10-6, and pen-knife Rs. 3-8-0, added in blue pencil by the writer, occur just above Mr. Fernandes' signature. Mr. Fernandes denies ever having seen such a pen-knife, but it is inconceivable why the writer should include such items if false.

87. In A 43, for August 1898, Mr. Fernandes has made some corrections and struck off an item of grind-stone, one rupee, to be deducted for fine against the contractor and 6 annas fine of female ward cooly. There are many corrections in the bill and though the total amount was at first only Rs. 262-0-9, the abstract contingent bill was made for Rs. 292-0-9 and passed by Mr. Fernandes. The usual fair copy was not sent, and probably on a reminder it seems to have been sent in March 1899 as a 'copy.' If when signing this copy he had referred to the office copy, the various corrections might have come to his notice.

88. In A 44, for September 1898, three items have been added at the bottom which could not have escaped Mr. Fernandes' notice. Of these the item of locks, Rs. 9-10-11, was clearly an improper charge. Eighteen locks had been sent for from Aligarh at a total charge of Rs 25-5-1 and although four locks had at first been intended for the Civil Hospital, the list in Mr. Fernandes' own hand, marked R 33, shows that two, priced Rs. 2-6-10, and seven priced at Rs. 7-4-1, were taken by the writer and Mr. Fernandes, respectively, and the total price of these nine locks *viz.*, Rs. 9-10-11, has been improperly debited to Hospital contingencies in the draft bill. Mr. Fernandes, when first questioned about A 44 on the 11th August, stated that locks, 4 or 7, were bought for the Hospital and sent for from Allahabad or Calcutta, but when questioned on the 15th October on receipt of R 33 as regards the 7 locks, marked 'self' therein by himself, he said: "I took only 3 or I might have taken all and paid for them. I remember I paid."

89. In A 47, for December 1898, the last item is 'Decoration charges, white and red clothes, bamboos, twine, gilted papers, tack nails etc., Rs. 9-12-3' and it looks as having been written before Mr. Fernandes initialled the bill in a corner below the total. That some decorations were made on the occasion of the Dewan's visit is admitted, but Mr. Fernandes says that his impression was that the contractor lent the materials, such as cloth, nails, twine etc., gratis, that he does not remember if he noticed the item in the bill and that it is possible it did not exist when he passed the bill. It is, however, clear from the bill that a claim was made for the cost incurred and that it was provided for in the bill, to all appearance before the bill was passed.

90. In A 51, for April 1899, Mr. Fernandes appears to have passed the bill for Rs. 230, which the writer has raised to Rs. 260 by altering the figure 3 and making a series of corrections under diet. In the abstract contingent bill also Rs. 150 under diet has been raised to Rs. 180 and the total from Rs. 230 to Rs. 260. Probably the writer is responsible for this fraud.

91. A 119, for May 1899, is very important. It contains a lump sum increase of Rs. 60 in the diet without corresponding corrections in the details and an item of Rs. 15-5-0 under polish, japan, etc. The rough notes in the writer's hand (Exhibits R 40 and R 41) found with it show how the amounts have been tampered with and increased. R 41 shows that Rs 181-4-11 were paid to the contractor for this month, out of which Rs. 10-8-0 was on account of the doctor (Mr. Fernandes). This is corroborated by the account of the contractor Habibulla, filed in the Sessions Court, Exhibit R 20, which further goes to corroborate the contractor's statement that he used occasionally to supply provisions to Mr. Fernandes and receive payment for the same along with the value of Hospital supplies.

92. From about August 1899 to June 1900 the writer appears to have drawn sums ranging from Rs. 60 to Rs. 70 over the totals of office copy of detailed contingent bill without making the necessary corrections in diet, and no fair copies of the detailed contingent bills are available. Mr. C. A. Nanjappa, who has passed the bills for February, March and April, seems to have been quite as careless as Mr. Fernandes. Mr. Nanjappa's excuse is that he was only a temporary man and that he did not exercise any check over the writer.

93. In A 63, for May 1900, which is signed by Mr. Fernandes, instead of Rs. 307-2-11 according to the bill, Rs. 379-2-11 have been drawn on abstract contingent bill. Its corresponding fair bill for June is signed by Mr. Fernandes and all the items under diet have been cooked up, with some alterations in the others.

94. In A 64, for June 1900, the total is Rs. 284-14-2 whereas the writer has drawn Rs. 60 more. The fair is signed by Mr. C. Appadurai Mudaliar, and the total in it bears evident marks of alteration from Rs. 284 to Rs. 344. It is very unfortunate that even this correction did not attract the notice of Mr. Appadurai Mudaliar.

95. In A 65, for July 1900, Rs. 60 have been similarly overcharged. It contains charges for plants, Rs. 10-10-6. Fair bill submitted to the Comptroller has not been found.

96. From A 66 to A 73 (August 1900 to March 1901) the totals in the office detailed contingent bills have been similarly increased by 50, 70 to 100 rupees in the same manner.

97. In A 69, charges have been entered for a stamp Rs. 2-8-0, stamping ink Rs. 1-12-0, stationery Rs. 4 and telegram Rs. 2, of which the first three are not shown in the fair bill, their cost being made up by an increase of Rs. 3 under burial charges, the addition of three new items, *viz.*, tinning vessels, barber's hire and dhobi hire, S. M. Ward and alterations in some items.

98. In A 73, charges are entered for candle one pack Rs. 1-8-0, brown paper one quire Re. 0-4-0 and D. O. covers one pack Re. 0-2-3, and these are bracketed in pencil and omitted from the fair bill.

99. In A 74, A 75 and A 76 (April to June 1901) the totals are not given, but the figures under diet and other items have been altered so as to cover more than the amount drawn on abstract contingent bills.

100. A 75 contains the marginally noted entries below "dhobi hire," which ordinarily is the last item in these bills. From the appearance of the ink in which these and other items are written, and the position of Mr. Fernandes' initials below the marginal 13 entries, there is reasons to think that these entries had been made before the bill was initialled by him. The amount of telegram charges, Rs. 3-5-0, has been included under the same head in another place, and in the fair bill one new item, *viz.*, ladder 1-2-0, has been entered, and under cooly hire for stitching screen Rs. 2 entered. The remaining 10 items shown in the margin are not shown in the fair bill and their value must have been made up by increases under diet. Two of these items, *viz.*, Mrs. Fernandes Rs. 3-8-6 and milk diet Rs. 5-4-0, call for special notice. A 75 was passed by Mr. Fernandes on 28th June 1901. Among the papers found in the Hospital

	Rs.	a.	p.
Color papers ..	0	6	0
Big nails ..	0	8	6
Envelopes ...	1	0	0
Candle pack ...	1	6	0
Varnish ..	0	5	0
Bamboos, dry ginger etc., ...	1	4	0
Camphor tin ...	3	0	0
Brandy ...	4	8	0
Tailor's cooly ...	3	0	0
Telegram charges	3	5	0
Mrs. Fernandes ...	3	8	6
Screen stitching ...	1	0	0
Milk diet ...	5	4	0

records in a cash bill (Exhibit R. 24) for Rs. 3-8-6 for a silk petty coat, a Huchiabach towel and a pair of twill bed sheets bought of Bala Ram & Co., of the Dasara Hall, Bangalore, on 12th June 1901. As with it was found a Spencer's memo of the same date (12th June 1901) for a consignment of 3 lbs. of Orange Pekœ sent to Mr. Fernandes, the articles referred to and the bills appear to have been brought to Mr. Fernandes by some one coming from Bangalore, and it seems probable that the bills were handed over to the writer. When the writer was first questioned with reference to the item of "Mrs. Fernandes Rs. 3-8-6" he said that it was for milk supplied by Mrs. Fernandes for the Hospital, but when after the receipt of papers found at the search of Hospital records, the Dasara Hall bill, for Rs. 3-8-6, was put into his hands, he corrected himself and said that the said item of Rs. 3-8-6 represented the amount of this bill. As regards the item of milk diet, Rs. 5-4-0, the writer's explanation is that the amount was given to one Rebecca, Mrs. Fernandes' ayah, to help her during her illness. The ayah was at the time an in-patient of the Hospital according to Mr. Fernandes and the Hospital Register, but the writer says she was, while receiving treatment, attending to her duties in Mr. Fernandes' house.

101. In A 76 the last entry calls for notice. It is "Banny Ram part payment Rs. 27." From the position of Mr. Fernandes' initials in this it seems not likely that the entry was there when Mr. Fernandes initialled the bill, but from what follows I am inclined to hold that the writer must have entered it after Mr. Fernandes had initialled the bill and the money had been drawn on abstract contingent bill when he actually made the payment to Bhagi Ram.

102. In the next bill A 77, for July 1901, a similar entry occurs, *viz.*, Banny Ram Rs. 30, though last in the bill and in pencil but about half a dozen lines above Mr. Fernandes' initials. That Mr. Fernandes had made purchases of Banniram and was indebted to that firm is admitted, but it is explained that the whole sum due must have been paid to the firm in one instalment and that he (Mr. Fernandes) could not have paid it in two instalments. Mr. Fernandes further says that he might have purchased through the writer and paid through him, that the latter must have brought the bill to him and that some times Banniram or one of his servants used to come. Banniram's account shows payments to him on the dates noted in the margin. Bhagi Ram referred to in the account says (*vide* statement made before Amildar) that on the 23rd July at about 10 A.M. he went to Mr. Fernandes' bungalow and asked for payment; that Mr. Fernandes asked him to wait till the writer came; that the writer having come to the bungalow in about 10 minutes after that, Mr. Fernandes told him to pay; that saying he would pay, the writer took him (Bhagi Ram) to the writer's room in the Hospital and paid him Rs. 27 odd there; that the recovery of Rs. 25 on 17th August was made by either Kasturi Chand or Mangni Ram and that both of them being dead it was not possible to say where the writer paid the amount. It must be noted here that this witness could not be examined before me and subjected to cross-examination. The Hospital abstract contingent bill for July was cashed on 22nd July, the day previous to the payment made to Bhagiram, and that for August was cashed on the 17th August, the day on which payment was made to Kasturi Chand or Mangni Ram. Since the entry in A 77 is Rs. 30 while only Rs. 25 was actually paid on 17th August, there is strong reason to presume that the entry had been made on or before the 16th August on which date Mr. Fernandes initialled the bill and that it was probably intended at the time to pay Rs. 30, which was the total balance due to Banniram. If it was intended that these sums should be paid from Mr. Fernandes' private funds the payments would have been made in the early part of the months and not deferred, on both the occasions, till the Hospital abstract contingent bills were cashed.

Rs. 27-9-0 on 23rd July. Bhagi Ram went and brought this.
Rs. 25-0-0 on 17th August (paid by) 'Your writer' Rs. 5-0-0 on 27th September.

In A77 and in the corresponding abstract contingent bill the original total has evidently been raised to Rs. 384.

103. In A78 and in the corresponding abstract contingent bill Rs. 90 seems to have been added over the amount first entered. In this bill stationery charges Rs. 16-14-0 in a lump sum, have been added and must have been passed by Mr. Fernandes but not shown under that description in the fair bill.

104. In A 79, for September 1901, no totals are given and alterations have not been made to account for the Rs. 100 drawn in excess of the actual total.

105. In A 80, for October 1901, the original amount of Rs. 236 has been raised to 336 and the necessary corrections have been made. Among the writer's papers was found R 50, which is a statement accounting only for Rs. 231-3-1 which is impliedly noted to be the amount of the bill. This memo is dated 6th November 1901, while the abstract contingent bill was drawn on the 5th. The writer is unable to say why he made this memo.

106. In A 81, for November 1901, the total of Rs. 242-15-9 has been similarly raised by Rs. 100 after making corrections. In A 82, and A 83 for December 1901 and January 1902 the amounts have been similarly increased and corrections made.

107. It was in respect of A 80 to A 83, that fair bills did not reach the Senior Surgeon, if at all they were made and submitted, and the task of preparing duplicate copies fell on Mr. T. S. Nanjappa, who by that time had succeeded Mr. Fernandes. Mr. Nanjappa in the ordinary course looked into the office drafts, found discrepancies and corrections, and asked Mr. Fernandes to come over and personally see the accounts which to him were "not plain." Mr. Fernandes' visit to Chikmagalur on the 28th, the preparation of duplicate copies of these bills on the 29th and his taking and delivering them to the Manager of the Senior Surgeon's office have been referred to in para 2 above.

108. In many of the later bills it will be observed that one total is generally given apparently before being initialled by the Civil Surgeon and a lump-sum of Rs. 100 or less is added before the abstract contingent bill is cashed in the Treasury. Some of the abstract contingent bills which have been procured and examined, clearly bear traces of the figures having been tampered with and altered after the bills had been signed by the Civil Surgeon.

109. The irregularities and frauds in connection with the detailed contingent bills noticed above may be summed up thus:—

(1) Some petty items probably required for the Hospital but for which the sanction of the Senior Surgeon had not been obtained though necessary, have been charged in the draft but included under other items in the fair;

(2) some articles not required for the Hospital have been charged for but have been omitted from the fair copies of the detailed contingent bills, their value being evidently made up by extra charges under other unobjectionable items;

(3) large sums have been systematically drawn by increasing the figures under diet and other contingencies and misappropriated.

110. For reasons explained in my review of the detailed contingent bills, I have come to the conclusion that Mr. Fernandes must have known and sanctioned the first and second. He was careful to deny that he connived at these irregular practices, but from the line of cross-examination adopted by his Advocate it was clear that he wished to make out that it was a general practice in Hospitals to make purchases on emergent occasions without waiting for sanction and to meet the cost by sums drawn under other heads in view to avoid the delays and difficulties in obtaining sanction. The Medical Officers questioned on the point denied, however, having resorted to or noticed such practice, and it is not shown that it existed in the Chikmagalur Hospital before Mr. Fernandes' time. This practice, though reprehensible, is not so bad as the one of allowing purchases made for private use to be included in the office bills.

111. The reasons in support of these conclusions may be summarized as follows:—

The large number of bills containing Mr. Fernandes' corrections and marginal notes or marks and in some cases the use of more than one pen or pencil for corrections etc., and for initials (see para 62 *et seq.*,) show that he was habitually going through the bills with attention and not hurriedly as urged by him. Exhibit A 97 one of his earliest bills, has a note in his hand that some apparently unsanctioned items should be brought under the head repairs to furniture. In A1 and A3 charges

for gold lace for peon, and kammarband for peon are entered in his own hand. The entries for coats, clothes and belts for peons in A 4, A 5, A 8, A 25, A 58, A 67 and A 72, for the Directories in A 4 and A 27, for plants and pots in A 65, and A 80, for stamps in A 67, for green baize in A 26 and for various articles of stationery, specified and unspecified, in a large number of bills could not have escaped his notice. These charges were not of an emergent nature, but yet had been incurred without sanction, obviously under his orders; and since no report or application was made subsequently to obtain sanction or approval and the cost was met by manipulations of contingent bills in the manner indicated in A 97, it must be inferred that he had no intention to apply for sanction and that the cost was meant to be provided for in that manner. Coming to the question of purchases made for private use, it strikes me that several items of stationery such as letter papers, envelopes, note papers etc., must have been for private use only; and then there are the charges for trumpet and a costly lantern in A 2, for a pen-knife valued at Rs. 3-8-0 in A 42, for locks in A 98 and for G. Ramaswamiengar's bill in A 3, Dass and Co's bill in A 5 and Bala Ram's bill in A 75, not to mention payments to Banni Ram included in A 76 and A 77 for which see paras 101 and 102. It has further to be noted that the writer could have had no object in entering these items in the bills, some of which were peculiarly within the knowledge of Mr. Fernandes himself, such as purchases made by himself or articles sent to him by post, if they were intended to be paid from Mr. Fernandes' private amount.

112. As regards the third and the gravest item of fraud referred to in para 109 above, namely large sums having been systematically drawn by increasing the figures under diet and other contingencies, I have some difficulty in coming to a conclusion. As the question is a very important one the arguments both against and in favor of Mr. Fernandes will be noticed in detail.

113. The reasons for the belief that Mr. Fernandes must have been aware of or knowingly permitted the writer's fraud in this respect, are :—

(1) The writer has been treated by Mr. Fernandes with more than usual confidence and trust. He had been employed to look after Mr. Fernandes' household and in canvassing for insurers in the Oriental Life Assurance Company, of which Mr. Fernandes was a recognised Medical adviser ; he did also jobs for Mr. Fernandes' friends, *e. g.*, Mrs. Hugonin, Mr. Govindacharlu, some of whose bills and whose account in the writer's handwriting have been found among the Hospital records. The Hospital Assistants, though of a higher status than the writer, took him to be capable of interceding for them and showed great consideration to his requests, *vide* Exhibits of Q series, and even an Assistant Surgeon (Mr. Appadurai Mudaliar) has consulted him about the necessity of deputing an Hospital Assistant for some special work near Birur, *vide* Q 56.

(2) He had been left uncontrolled in making payments on account of salaries, contingencies of the Hospital and for private purchases of Mr. Fernandes.

(3) Mr. Fernandes' allegation that he left his private money with the writer to meet such demands is not admitted or corroborated. No accounts have been produced to show what sums were advanced to the writer and how they were accounted for. Mr. Fernandes does not even appear to have kept any private account of his income and expenditure and is unable to say what sums he might have spent on his household.

(4) The detailed contingent bills show that some private transactions had been included in them with Mr. Fernandes' knowledge and that accounts were allowed to be manipulated to make provision for them.

(5) Month after month draft bills had been initialled and given to the writer in an incomplete form—either the entries or figures or both were allowed to be in pencil or totals were not entered and corrections made under authority were not initialled. The abstract contingent bills and

the fair detailed contingent bills were signed and given to the writer without being compared with originals or having the totals therein written in words, notwithstanding that there was a printed injunction in the form of the abstract contingent bills, not far from the place for signature, that the totals should be written in words. Mr. Fernandes denies having even referred to the office copies which had undergone the alterations, though they should, in the ordinary course of business, have been referred to as there were no other office copies.

(6) The replies sent to the Senior Surgeon's reminders and observations were too positive and must, to a person who has no sinister motives and who has been in daily touch with the realities of the Hospital, have appeared grossly exaggerated (see precis of correspondence on the subject, Appendix IV).

(7) The conduct of Mr. Fernandes on the occasion of his visit to Chikmagalur about the end of March 1902 and his omission to expose the discrepancies discovered in the office copies of the bills from October to December 1901 and January 1902 (see paras 116 to 120 *infra*) may be construed as indicative of a consciousness of fear if not of guilt; and his advice to the writer to take leave (*vide* Exhibit P 34) may also indicate a strong wish to prevent further enquiry into the frauds.

114. On the other hand there are the following circumstances in favour of Mr. Fernandes, namely :—

(1) There would have been no necessity for the writer's correcting the figures in the abstract contingent bills after getting them signed by the Civil Surgeon if the increase in the total amounts had been made at the instance of the Civil Surgeon. There seems to be some truth in the statement of Mr. Fernandes that he signed the fair detailed contingent bills and the diet rolls without referring to or comparing with the office copies of detailed contingent bills or registers. A critical examination of the bill C 48 with reference to the memo of the writer R 38 shows that he must have first made out the total as Rs. 128-4-1 of which Rs. 96-15-5 was under diet and Rs. 32-4-8 under miscellaneous, before preparing the abstract contingent bill for signature. He must have then found out the correct total to be Rs. 118-4-1 added 40 and made the bill for Rs. 158-4-1, being Rs. 106-15-5 under diet and Rs. 51-4-8 under miscellaneous. The detailed contingent bill itself could not have contained any totals as otherwise there would be no reason for showing Rs. 32-4-8 under miscellaneous; and if Mr. Fernandes had sanctioned the excess charge of Rs. 40, the total amount would have been Rs. 168-4-1 and there would have been no necessity for correcting the abstract contingent bill. Again a comparison of A 80 for October 1901, with the fair detailed contingent bill B 101 and the writer's memo R 50 shows that Mr. Fernandes could not have been aware of the fraudulent alteration of the bill and that the memo must have been got up to account to Mr. Fernandes how the original amount of the abstract contingent bill was applied.

(2) It has been found that wherever totals are given in the office copy of the detailed contingent bill the figures in the abstract contingent bills are generally found tampered with and wherever no totals have been given and the writer was able to make the total on a separate piece of paper, he has been able at discretion to raise the figures without any correction in the abstract contingent bills. It is also noticeable that even where totals are given under diet the writer has raised the figure at random by 30 or 40 rupees without making corresponding alterations in the details. This in some cases he has done subsequently when preparing the fair copies and in some others he has left them as they are.

(3) Again Mr. Fernandes appears to have made an attempt to keep down expenditure from September 1895 when he received strict orders from the Senior Surgeon and curtailed the bill for September 1895 in some items. Is it likely that he would have allowed the addition of a lump-sum of Rs. 30 to this bill (see para 79 above)? The same remark applies to subsequent bills.

(4) Though the writer admits that other officers in charge of the Hospital were not privy to the frauds, he has committed them as freely during their incumbency as when Mr. Fernandes was present. It does not stand to reason that he would have done so if there be any truth in his allegation that he acted under Mr. Fernandes' orders.

(5) Mr. Fernandes could not but have known that these manipulations of bills would seriously compromise him if they should ever come to light even if he were not above sharing in this dishonest gain. As a prudent man he should not have allowed the papers to remain as they are, but would have either got rid of them or at least removed them from the office or from the writer's possession. It may be argued that the same reasoning would apply to the writer, but he was the sole custodian of the papers and he must have grown bold by the fact that no one looked into these papers at any time. There is also difference in the amount of risk which he ran as compared with Mr. Fernandes.

115. On the whole, therefore, I am inclined to believe that however culpable may have been Mr. Fernandes' negligence which had facilitated the perpetration of the frauds by the writer, there is no reason to hold that he colluded with the writer or was aware of his misdeeds.

116. The enquiry into the incident relating to the preparation of duplicate copies of the detailed contingent bills for the months of October to December 1901, and January 1902, was very important at the Sessions trial in relation to the charges against the accused writer and was conducted at great length. Though not quite as material in this enquiry, a clear understanding of the attitude of Mr. Fernandes in this transaction is very useful in judging whether and how far Mr. Fernandes was implicated in or was guilty of conniving at the frauds practised by the writer. The main facts are admitted and need not be detailed here. Mr. Fernandes admits that both Mr. Nanjappa and the writer wrote to him to go to Chikmagalur and that he promised to be there in reply, though he wants to make out that he had already arranged to visit the place during the Easter on account of his case against Mr. Staggs and other private business. But if this was a fact, he could have mentioned it in his letter to Mr. Nanjappa or his reply P 33 to the writer. He also says that Mr. Nanjappa personally explained the circumstances and "showed him some bills and books with erasions and alterations in the bills, that he remarked that the matter was suspicious but that he was not able to go over the thing and arrive at a conclusion *in the absence of abstract contingent bills*. The absence of the abstract contingent bills was not however very material as the writer had the information and it had to be entered in the fair copies that were prepared. He further says that Mr. Nanjappa himself undertook to get the copies made and asked him to deliver the same to the Manager of the Senior Surgeon's office and induced him not to insist upon the submission of the Tappal book. But if this was all the part he took in the transaction, there was little necessity for the register and bills being taken to the travellers' bungalow and for the writer and Hospital Assistant Lakshminaranaya being engaged there for two days in preparing the copies. Both in the Sessions trial and in this enquiry, Mr. Fernandes was deeply interested in making out that he had very little to do in the matter. These bills related to the period in which he had been in charge of the Civil Hospital and he must have known that he was solely responsible for the errors and discrepancies contained in them. His advice (*vide* P 34) to the writer to take leave (which the writer could never in the circumstances have contemplated), his subsequent hurrying up to Bangalore on the intimation by wire from Mr. T. S. Nanjappa, and his message to the writer through the latter to resign, of which there can be no doubt, and his apologetic letter (marked A A B in the Sessions Court) to the Senior Surgeon on the conduct of the writer, betray the consciousness of Mr. Fernandes of the risks to which he was exposed.

117. On the other hand, Mr. T. S. Nanjappa was only an acting officer. He could have lost nothing by exposing the whole affair, but on the other hand he would have gained some credit. If he had been a wary or suspicious person, he would have asked Mr. Fernandes to sign the duplicates himself as relating to his incumbency. His conduct then and his subsequent endeavours to avoid the Police enquiry and thus save the credit of the Department, clearly show that he acted throughout to oblige his fellow officer and save him from all possible blame. There can be no doubt that if he erred in this matter it was due to his good nature and not on account of any want of principles on his part. His evidence is also more simple and straightforward than that of Mr. Fernandes. I consider therefore that his version of what occurred is entitled to full credit and that any inconsistency which might be noticed in the statements made by him at different times is only due to slips or want of memory. This is what he has deposed before the Sessions Judge :— "He (Mr. Fernandes) came to the Hospital and looked into the office copies of the detailed contingent bills as also the registers kept in the Hospital. He asked me to send the office registers, the accused, the Hospital Assistant Lakshminarayanaiya as well as the office copies of the bills to the travellers' bungalow. In the Hospital alone, I drew the attention of Dr. Fernandes to the difference existing between the office copies of the detailed contingent bills and the Hospital registers, and he then said nothing. He merely asked me to send them to the travellers' bungalow. I explained the discrepancy between the bills and the registers to Dr. Fernandes in the travellers' bungalow. He said that the transaction occurred during his tenure of office, that he was responsible, that I was only asked to send copies of the bills and that I should sign and send them. He said nothing about corrections and mistakes in the bills. He asked me to save the accused. He prepared the fair copies of detailed contingent bills for October, November, December and January and gave them to me to be signed and returned to him." In cross-examination he confirmed the last statement saying that "after he finished his dinner somebody brought the bills to the dining hall. I was also present at the dining hall. Dr. Fernandes told me that he got true fair copies of the detailed contingent bills ready and that I might sign and send them back to him. I did not compare the bills. As he assured me he was responsible for them and as they related to his time, I signed them". In answer to the Sessions Judge he has deposed that when questioned about the alterations in the bills the accused said that he had to meet Dr. Fernandes' bills from the Hospital money but that he told the accused he was improperly incriminating Dr. Fernandes and that the alterations had been made by himself. This shows the frame of mind in which Mr. T. S. Nanjappa has acted throughout in this case. This witness was cross-examined by Mr. Fernandes before me, he has reiterated his statement that Mr. Fernandes gave him the fair copies of the four bills for signature.

118. Hospital Assistant Lakshminarayanaiya has, in his examination before me, stated that he did not take the fair copies to Mr. Fernandes' room in the travellers' bungalow but that Mr. Nanjappa came into his room and signed them. The writer also corroborates this statement. It is highly improbable that after having been ordered to prepare the copies by Mr. Fernandes, neither the writer nor Hospital Assistant Lakshminarayanaiya would have gone and informed Mr. Fernandes that the copies were ready, but would have waited for Mr. Nanjappa to come into their room. This is a minor matter so far as Mr. Nanjappa was concerned and there is no reason why he should make a false statement.

119. Much stress was laid in this connection on the fact that Mr. Fernandes had many enemies at Chikmagalur and that they had combined to ruin him. There can be no doubt that a native planter and some others were disaffected towards him and they might have combined to tutor the writer to lay all the blame at his door in the Sessions trial. But in this enquiry no witnesses have been examined that could have been influenced by that faction nor was the evidence given by them elsewhere taken into consideration. The evidence of Krishnaswami Rao before the Sessions Court alone has some connection with the question under consideration in that he confirms Mr. T. S. Nanjappa's statement that Mr. Fernandes had asked him to tell Krishnaswami Rao to advise the writer to resign. It is impossible to believe

that Mr. T. S. Nanjappa could have invented this fact even if we leave the evidence of Krishnaswami Rao out of consideration. But even the latter appears to have been Mr. Fernandes' pleader once and he is admitted to have visited him at the travellers' bungalow, which he would not have done if he had belonged to the opposite faction. His statement is moreover circumstantial and ingenuous and evidently worthy of credit.

120. For these reasons, I must hold that Mr. Fernandes was fully aware that the office copies of detailed contingent bills for October, November and December 1901 and January 1902 had been tampered with and did not tally with the office registers, that the fair copies of the same could not have been true copies of such office copies or of the registers, that he had material for enquiring into these discrepancies, and that he intentionally omitted to hold the enquiry or bring the matter to the knowledge of the Senior Surgeon to avoid the blame and discredit which would attach to him. To this Mr. Nanjappa was also a party, but this cannot absolve Mr. Fernandes from his responsibility or extenuate the blame attaching to him. But to my mind his conduct in this connection does not necessarily prove that he must have been actually aware of the frauds practised by the writer by increasing the number, of diets, etc. after bills were initialled by Mr. Fernandes, or that he instigated or connived at their commission.

121. *Supply of Bedding and Clothing in September 1900.*—The detaild contingent bill submitted in respect of this, Exhibit B 86, is, as regards items and their value, in accordance with the passed indent, and in support of it a receipt signed by Abdul Shukur, a brother and a junior partner of the Hospital Contractor Habibulla, has been sent. The receipt (Exhibit R 10) is also in the terms of passed indent and is for the full amount sanctioned. The writer states that beyond certain articles purchased at Chikmagalur from the Marwadi firm of Hindoji and Sheraji for Rs. 102 odd no other articles were, to his knowledge, received in the Hospital and that Abdul Shukur executed the receipt at Mr. Fernandes' desire for Rs. 488-8-0 though he had not supplied the articles. Abdul Shukur has left the country and Habibulla, who is in charge of the shop and its accounts, says that there is no entry in the accounts of the articles of bedding having been supplied by Abdul Shukur and that the latter could not have supplied them without his knowledge. The question therefore for consideration is what supplies were actually made and who misappropriated the balance, if any, of the sanctioned amount drawn.

122. Before entering upon a discussion of the facts relating to this particular supply, I shall refer briefly to a few of the previous supplies as the procedure followed by the officers concerned in regard to them throws a side light on the question under consideration. Exhibit B 1 is the detailed contingent bill for the supply in October 1889 when Dr. Lincoln was in charge of the Hospital, and Exhibit B 3 is Mr. Choksi's detailed contingent bill for the supply in December 1890. These show that the articles were procured without the intervention of a contractor, that articles *actually* bought and prices *actually* paid, though in variance with the passed indents were entered in the bills, and that there was a saving of Rs. 28-7-0 under B 1 out of Rs. 137-12-0 sanctioned, and of Rs. 4-13-0 under B 3 out of Rs. 255 sanctioned. B 3 is supported by 9 vouchers obtained from the several parties from whom the articles were procured.

123. B 15, which is the fair detailed contingent bill for November 1892, includes the bill for articles of bedding, clothing and furniture supplied in that year—the first supply of Mr. Fernandes' time. The vouchers which accompanied this have not been received from the Comptroller's office. The passed indent for this supply, the office copy of estimate and an apparently superseded receipt executed by "S. Ramaswamaiengar and Brothers, Contractors" on 1st October 1892 and relating to the same, have been found in the Hospital records. From a careful comparison of these it is seen that the articles indented for were valued at Rs. 498-12-0, that the Senior Surgeon disallowed the item of compounding table estimated at Rs. 30, that notwithstanding this disallowance the contractor's receipt referred to happens to be for the full sum of Rs. 498-12-0, excluding the compounding table and including Rs. 11-8-0 on account of packing charges and railway freight, that the receipt, as may be expected, shows

higher values than in the indent for several of the articles to make up Rs. 498-12-0, which probably was believed to be the amount sanctioned, and that the detailed contingent bill submitted in November 1892 gives the items and the value of each exactly as in the estimate excluding the one item of compounding table but making no allowance for the packing and freight. Thus, whatever the receipt actually sent with the detailed contingent bill was, the bill does not represent the actual charges as its two predecessors did.

124. The next supply of Mr. Fernandes' time was in March 1895, B 40. The voucher attached to it is a single receipt which is a copy of the indent as regards articles supplied and their prices and the total outlay, and purports to have been passed by one Munisami who is probably the same as the Hospital cook or servant of that name, who in those days was allowed to make purchases for the Hospital and pass receipts as contractor.

125. B. 63 is the bill for the next supply of Mr. Fernandes' time, made in July 1897. It is a "duplicate" copy without any vouchers, the original with vouchers having either miscarried or not been forwarded. This latter contingency is not improbable in the case of this Hospital in the period under consideration as a few fair copies signed by the Civil Surgeon or Assistant Surgeon and pertaining to the years 1893, 1895 and 1896 have been found undespatched among the papers in the Hospital records, and duplicate copies were sent and accepted in their stead on the ground that the originals had miscarried. The Controlling Officer and the Comptroller had thus no opportunity of examining this bill with the vouchers. The bill is found to be an exact copy of the passed estimate of which a certified copy is found in the records.

126. To proceed now to the supply in question—the statements made by Mr. Fernandes touching this before the Committing Magistrate, before the Sessons Court, in his printed explanation and before me do not tally. Before the Committing Magistrate, he said that he paid for the cloths bought at Chikmagalur himself while before the Sessions Court he said he did so through the contractor. He further said that the money remained with him till it was disbursed, but it will be found that the money was drawn on 14th September and a receipt in the name of the contractor was got up on the following day. He wishes to make out that he employed Abdul Shukur as a special contractor to supply the articles of bedding, that the purchases from Hindoji and Sheraji of Chikmagalur were made and paid for through him, that he (the special contractor) was then advanced the balance of the sanctioned amount to enable him to buy the other articles at Bangalore and other places, that the writer thereupon obtained a receipt from him for the full amount, that the contractor procured and delivered the other articles, and that all articles, were checked and entered in the Hospital book.

127. Not much value can be attached to the receipt referred to, which, as noted above, is a more copy in the writer's hand of the passed indent, for:—

1*stly*.—Habibulla, the senior partner of the firm, has denied that any of the articles mentioned in the receipt were supplied by him or by his brother;

2*ndly*.—The receipt, in so far at least as it relates to the purchases made at Chikmagalur, is found to be incorrect inasmuch as the account of Hindoji and Sheraji show that the full numbers of three of the indented articles (blankets, bed sheets and towels) and all but five of the indented number of sadis had been bought of them at reduced rates showing a saving of about Rs. 57-1-6 as noted in the margin, while the receipt gives for them the rates and amount mentioned in the indent. Mr. Fernandes for the first time before me stated that the amount saved was utilized for the purchase of bedding and other articles not mentioned in the indent but found necessary. If that was so, those

Description of article.	As per indent.		As per account.		Saving.
	No.	Estimated cost.	No.	Price.	
		Rs.		Rs. a. p.	Rs. a. p.
Blankets ...	2	8	2	5 12 0	2 4 0
Bed-sheets ...	57	57	60	35 2 6	21 13 6
Towels ...	12	6	12	3 6 0	2 10 0
Sadis ...	23	69	18	23 10 0	*30 6 0
					57 1 6

*On the 18 Sadis purchased.

articles should have been mentioned in the receipt and detailed contingent bill and their purchase reported to the Senior Surgeon, but that has not been done, and Hospital Assistant Lakshminarnaiyer, who says that he examined the supplies with reference to indent and entered them in the stock book does not refer to these extra purchases. Mr. Fernandes' advocate urged that the stock book, if produced, would have borne out his allegation and that its non-production had placed him at a disadvantage. But no stock book whatever was found in the records of the Hospital, and Mr. C. A. Nanjappa, who was for a long time an Assistant Surgeon in the Hospital, says that he never saw such a book kept in the Hospital before he opened one recently. If really there was such a book, who could have suppressed it? The writer could not have done it for he had admittedly been kept out of the clothing indent and the purchases and disbursements made. The uncorroborated testimony of Lakshminarna Iyer on this point does not therefore appear to be worthy of belief. I have elsewhere given reasons for discrediting his evidence.

3rdly.—The said account of Hindoji and Sheraji throws a doubt on the allegation of Mr. Fernandes that Abdul Shukur had been employed as a special contractor for these purchases, and that he made the Chikmagalur purchases and made payments for them. The accounts as translated by Channaji, a nephew of Hindoji, now in charge of the firm, and by Motaji Heraji another Marwadi merchant of Chikmagalur, show that Mr. Fernandes' son-in-law, an Inspector (Mr. Fernandes' niece's husband apparently), was employed to make the purchases, that he gave a chit to the firm on the 13th September for the articles obtained, and that on the cashing of the abstract contingent bill on the 14th idem he paid the amount, Rs. 102-11-2, to the firm and obtained a stamped receipt. So, the person employed to make the purchases was not Abdul Shukur as alleged. Hindoji and Sheraji could not be examined before me as they had left Chikmagalur and gone to their native place, but the account book had been produced in the Sessions Court and Hindoji examined there with reference to it. There is no reason for discrediting the account entry or the statement of Hindoji.

4thly.—It is not clear why the whole of the remainder was paid to Abdul Shukur on the 15th September and that before the remaining articles were supplied. The receipt as worded states that all the articles had been delivered, which is also a gross misstatement, the actual facts being: the passed indent was received some time after the 30th August, the Chikmagalur purchases were made through a relation on the 13th September, the abstract contingent bill for the full amount was cashed on the 14th September, Hindoji was paid Rs. 102 odd the same day and on the next day the receipt in question was got up.

5thly.—The brothers Habibulla and Abdul Shukur were both living as members of one firm, attending to the Hospital supplies, and either the one or the other was signing office detailed contingent bills and receipts.

6thly.—It is shown that the contractors' signatures to blank papers had been obtained on some pretext or other and that receipts, for transmission with detailed contingent bills, had been drawn up by the writer on such papers so as to be in accord with the manipulations made by him in the bills, *vide* exhibits R 11 to R 13.

7thly.—A spare blank paper so signed by Habibulla has been found at the search of Hospital papers *vide* Exhibit R 36.

8thly.—The receipt in question is, in regard to appearance and the position of stamp and signature similar to those referred to in sub-para (6) above, and the paper used by the writer for drawing it up may have been one of those obtained in the manner referred to in sub-paras (6) & (7) above, but happening to bear the signature of Abdul Shukur.

9thly.—The present residence of Abdul Shukur in the Vellore District was ascertained and intimated to Mr. Fernandes, but he did not choose to have him summoned.

128. Not only is the receipt in question suspicious for the reasons given above, but the probabilities also are against the correctness of the allegation that all the items in the indent were bought and supplied, as the following considerations will show :—

129. It may be stated here that according to the dates of the latter supplies and the statements of the witnesses, the supply of bedding and clothing had become biennial, the supply of bedding and clothing in 1900, which is the one in question, consisted entirely of bedding and clothing for the large sum of Rs. 488-8-0 while the previous ones included some vessels, cots, furniture and lamps in addition. It is worth while comparing the dates of supply and costs with average daily number of in-patients in the year previous to actual date of supply :—

	Date	Total amoun	Amount of bedding and clothing alone	Average daily number of in-patients	Remarks
1	2	3	4	5	
		Rs. a. p.	Rs. a. p.		
1st supply	October 1889 ...	109 5 0	66 13 0	11·4 for 1888	
2nd supply	December 1890.	114 12 0	135 7 0	9·8 for 1889	
3rd supply	October 1892 ...	468 12 0	301 8 0	12·6 for 1891	
4th supply	February 1895..	445 0 0	247 0 0	21·4 for 1894	
5th supply	July 1897 ...	484 14 0	173 6 0	12·3 for 1896	
6th supply	September 1900	488 8 0	488 8 0	19·7 for 1899	

130. From the above statement and especially the figures in the 4th column, it will be seen that if the bedding and clothing had been duly supplied according to the indents the Hospital should have been well found in regard to these articles. But Dr. Benson, who appears to have inspected it in the beginning of March 1902, before anything had been known of the misdoings of the writer, has remarked under date 10th March 1902," the bedding is shabby and the Officiating Civil Surgeon will kindly look into the matter and ascertain when the last bedding and cloths were purchased and submit an indent for new." If we remember that since 1892, the supplies have been very liberal, that they were intended to be biennial that the supply was admittedly made subsequent to 14th September 1900, that the bedding principally consisted of woollen rugs, that as many as 40 of them, or only 4 less than the total number of the three previous supplies, 57 bed sheets, 64 pillow cases and 30 cumblies had been indented for on this occasion, it is not apparent why Dr. Benson should have pronounced the bedding shabby about 18 months after the alleged supply. It was argued that though Dr. Benson has made such a sweeping remark, no fresh supply had been applied for till April 1903. This delay may be due to the criminal prosecution of the writer, and the transfer of Mr. T. S. Nanjappa from Chikmagalur. The letter dated 10th April 1903 from Mr. C. A. Nanjappa begs for an early supply and says that there is "no bedding whatever to speak of," etc., and under any circumstances this delay cannot weaken the force or accuracy of Dr. Benson's remark.

131. On the whole, therefore, I regret to state that the conclusion is irresistible that a full or proper supply of the bedding and clothing could not have been made according to the sanctioned indent.

132. Having come to the above conclusion regarding the alleged purchase and supply of many of the articles mentioned in B 86, I cannot help feeling some distrust concerning the supplies referred to in B 15, B 40 and B 63, the vouchers relating to two of which (B 15 and B 40) are, as noted in paras 123 and 124 above, different in character from those attached to Mr. Choksi's bill B 3, while those relating

to the other, B 63, were in all probability not submitted to the Senior Surgeon. A list is made and appended of the furniture, vessels etc., shown in the said three bills as having been purchased during Mr. Fernandes' time as well as those mentioned in such of the previous bills as could be referred to. If the Government share my distrust, the Senior Surgeon may be asked to institute an enquiry as to whether the articles of a non-perishable kind mentioned in the said bills had been supplied and are forthcoming or their absence could be accounted for.

133. In the course of the enquiry, questions cropped up as to the absence of Mr. Fernandes on leave and on circuit from head-quarters, and his Medical diary and travelling allowance bills register had to be referred to. As they also brought to light some discrepancies as to the dates on which he started from head-quarters and returned to it, his diary, a number of his travelling allowance bills both original and their office copies, and registers of travellers of some of the travellers' bungalows have been sent for and critically examined. The explanation of Mr. Fernandes is recorded at page 24 of my notes and further written explanations were taken to save time on memos prepared by my assistant. I do not propose to discuss them in detail here though I may say that I have examined the papers very carefully. My general conclusion is that he has not been as truthful and accurate in the preparation of the travelling allowance bills as is expected of an officer in his position, that he has apparently charged against Government, batta or mileage even when he went on his private or professional visits and that he has, by making incorrect entries, claimed mileage where halting allowance alone was due or halting allowance when he was not entitled to any.

134. The following discrepancies between the diary and his travelling allowance bill may be quoted as some instances of general inaccuracy for which the explanation of Mr. Fernandes is not satisfactory.—

I. The travelling allowance bill for January 1899 shows that coming to Kadur from Birur on the 23rd January, Mr. Fenandes stayed there that day and travelled from Kadur to Chikmagalur on the 24th.

The Kadur bungalow book, however, shows departure from Kadur on the 23rd at 4-30 P.M., and the Sakrepatna bungalow book shows arrival at Sakrepatna on the 23rd at 7 P.M., stay there for the night and departure from there at 7 A.M. on the 24th. Mr. Fernandes' diary shows that he returned to Chikmagalur on 24th noon.

His claim for mileage on 24th from Kadur to Chikmagalur was thus wrong.

His explanation that he and his family went out for a picnic at Kadur, had dinner at the Railway Station and slept in the coach on the 23rd, to be driven from Kadur early on the 24th, is quite inaccurate.

II. Travelling allowance bill for October 1900.—In this bill, Mr. Fernandes has charged mileage on the 17th for journey to and back from Sakrepatna. But both his diary and the Sakrepatna bungalow book shows that he went to Sakrepatna on the 16th and returned on 17th.

III. Travelling allowance bill for October 1895.—In this bill, Mr. Fernandes has claimed mileages (1) for journey to and back from Mudgere on the 19th and (2) for journey to and back from Belur on the 21st; and it is implied he was at Chikmagalur on the 20th.

The Belur bungalow book shows that he arrived at Belur on 20th and left it on the 21st, while the diary says "19th to 21st Mudgere and Belur". The journey to Belur on 20th was probably from Mudgere, and the charge for mileage on 21st, if not also on 19th, was inaccurate.

135. In the following instance he has apparently drawn mileage on the score of cholera duty when he must have made the journey chiefly for professional visits.—

Diary for October 1896 contains the following:—

6th Buskal (Miss Fremlin)—7th Nabi Sab. A. R. Kent (consultation). He has claimed mileage for 32 miles as having travelled to Belur, Pura, and back on the 6th. Buskal is 12 miles cross country from Chikmagalur and nine miles from Belur, which

is 14 miles from Chikmagalur. If he had gone the round of Buskal to Betur and back to Chikmagalur, the distance for which he could *lawfully* claim mileage would be less than 32 miles; and if he had gone first to Belur, then to Buskal and back, and again to Chikmagalur, the total journey would be nearly 50 miles which he could hardly be expected to do in one day.

136. The following are instances of misstatement of his movements, for which the explanation is not satisfactory :—

I. Travelling allowance bill for November 1892.—In this bill, Mr. Fernandes is shown to have halted at Tarikere on the 25th and 26th and left Tarikere for Ajjampur on the 27th at 7 A.M. But according to the Tarikere bungalow book he left Tarikere on the 26th and he must have reached Ajjampur the same day, as he had addressed the letter P 7 to the writer from Camp Ajjampur on the 26th.

"II. In January 1893, diary shows :—

14th—Miss O' Leary, Buskal.

15th—Buskal, returned evening.

16th—Mrs. Srinivasa Rao and Thippenhalli.

17th—Thippenhalli.

18th—Thippenhalli (returned 9 A.M.)Mrs. S.—Mr. Baboo Naidu.

19th—Belur—Mrs. S.—Munsiff-Ramaswami Iyer—start Tarikere.

20th—21st, 22nd—Tarikere.

23rd—Kadur and Chikmagalur."

The travelling allowance bill shows on the other hand that he left Chikmagalur for Belur on the evening of 17th, halted at Belur on the 18th, left Belur for Chikmagalur on 19th, 6 A.M. and left Chikmagalur again for Tarikere at 3 P.M. Mr. Fernandes says that the entries in the diary may be inaccurate. But they are so much in detail that there is no room to doubt their accuracy; and they are further borne out by the entries in the Belur bungalow book, which shows that Mr. Fernandes arrived at Belur on the 19th and left it the same day.

137. The following may be referred to as instances where he has made garbled entries in his travelling allowance bills to secure more mileage than he was entitled to :—

In June 1897, there is strong reason to believe that Mr. Fernandes had paid a running visit to Bangalore, that he must have left Tarikere on 29th June 1897 for Bangalore, arriving there on the morning of the 30th, that he must have left again in the afternoon and alighting at Kadur must have spent the night at Sakrepatna, arriving at Chikmagalur on the morning of 1st July. (*Vide* entries in Mr. Fernandes' diary book and in the bungalow books of Kadur, Tarikere and Sakrepatna.) In order probably to conceal the fact of his trip to Bangalore and to draw more milege he has shown in the bill that he arrived at Tarikere on the 29th, whereas according to the bungalow book he arrived there the previous day, has entered a halt at Tarikere on the 30th and has shown as if he has journeyed all the way from Tarikere to Chikmagalur on the 1st July. See also bill for August 1898, in which the alleged journey from Hassan to Alur on 22nd and travel of 33 miles from Alur to Channarayapatna is a clear trick to swell halting allowance and mileage.

138. These misstatements cannot be due to mistakes or oversight. This would be clear from a reference to the following papers :—

Exhibit CC 1 is a tour programme which was not carried out. But the entries in parallel columns under the heading of Government and private are very suggestive. Though denied by the writer, it appears to be in his writing, and he explains that the former is for entry in travelling allowance bill while the latter is to be the actual travelling. CC 3 is a tour programme which Mr. Fernandes has marked "*Government*". If it be not in contradistinction to "*Private*," the reason for so marking it is not clear. Exhibit AA 20 shows that Mr. Fernandes has himself made an interpolation in the

travelling allowance bill, for which there is no warrant in order to raise the travelling allowance by a halt. (Compare it with A A 19, the Kadur bungalow book of the 28th September 1901, showing that Mr. Fernandes left the bungalow at 7 P. M., and diary showing that Mr. Fernandes returned to Chikmagalur on the morning of 29th.)

139. Altogether out of 65 bills examined, errors and discrepancies have been found in 51 bills and a still more minute examination is sure to bring out more. On the whole, there can be little doubt that in the preparation of his travelling allowance bills Mr. Fernandes has let himself in for misstatements and false claims in order to swell his batta.

140. Next as regards the total amount embezzled and the officers responsible for the same:—

The excess drawn has been calculated from the month of October 1892 as the diet and contingent registers were not available from January 1891 to September 1892, though a few contingent bills of the said period had been produced.

141. Out of 113 bills which should have been sent from October 1892 up to February 1902, five are not forthcoming either in drafts or fair copies; and the calculation of amount overdrawn has been made in respect of the remaining 108 months, *viz.*, 46 months up to end of December 1896 in this office and for the subsequent period during the Police enquiry.

142. A statement is appended showing the sums overdrawn in the 108 months referred to (*vide* Appendix VI) from which it will be seen that the total amount overdrawn is Rs. 5,763-4-5.

143. If responsibility is taken to rest with the officers who passed draft bills in an incomplete form without totals and other foot notes, there are —

	Rs.	a.	p.
92 draft bills initialled by Mr. Fernandes on which the sums overdrawn amount to	5,010	4	3
1 bill for August 1899, bearing his correction but not initials. For this month A. C. Bill has been signed by him, the amount overdrawn on it being	52	3	0
1 bill for June 1895, which does not bear either correction or initials but which belongs to Mr. Fernandes' time and the A. C. bill relating to which has been signed by him, the amount overdrawn on it being	30	11	6
3 D. C. bills not available (for the months of December 1892, February and March 1893) during which Mr. Fernandes was in charge and the A. C. bills relating to which have been signed by him, the sums overdrawn thereon being..	89	5	6
1 bill for June 1900, not initialled by any one, the A. C. bill relating to which too has not been received, Mr. Fernandes was in charge and at Chikmagalur when the amount was drawn on 11th July 1900, the excess being ..	63	12	11
2 bills for April and May 1898, not initialled by any one but relating to the period during which Mr. T. S. Nanjappa was in charge and signed the A. C. bills, the sums overdrawn thereon being	70	2	0
4 bills (January 1896, February 1900, March 1900 and April 1900) initialled by Mr. C. A. Nanjappa, on which the sums everdrawn amount to	241	4	9
2 bills (February and March 1898) initialled by Mr. S. K. Hanumantha Rao, on which the sums overdrawn amount to	83	6	0

		Rs.	a.	p.
	1 bill for May 1896, initialled by Mr. S. V. Ramaswamiengar, on which the amount overdrawn is	1	0	6
	1 bill for February 1902, initialled by Mr. T. S. Nanjappa on which the amount overdrawn is	121	2	0
108		5,763	4	5

144. If responsibility is taken to rest with the officers, who passed the abstract contingent bill without adequate guarantee that it had been compared with the passed draft and without having the total entered in words, there are :—

	Rs.	a.	p.
76 A. C. bills signed by Mr. Fernandes, amount overdrawn thereon being	3,125	1	5
1 bill signed by Mr. S. V. Ramaswamaiengar, amount overdrawn thereon being	1	0	6
2 bills signed by Mr. S. K. Hanumantha Rao, amount overdrawn thereon being	83	6	0
3 bills signed by Mr. T. S. Nanjappa, amount overdrawn thereon being	191	4	0
4 bills signed by Mr. C. A. Nanjappa, amount overdrawn thereon being	241	4	9
13 bills not received, the draft and fair detailed contingent bills relating to which have both been signed by Mr. Fernandes, amount overdrawn thereon being... ...	1,199	13	3
1 bill not received, the draft relating to which is signed by Mr. Fernandes, of which fair copy has not been received, the amount overdrawn thereon being	70	2	6
1 bill not received, the draft relating to which is signed by Mr. Fernandes, but the fair copy by Mr. C. A. Nanjappa, amount overdrawn thereon being	53	12	5
1 bill not received, the draft relating to which is signed by Mr. Fernandes, but the fair copy by Mr. J. A. Coelho, amount overdrawn thereon being	34	14	8
5 bills not received, the drafts relating to which are signed by Mr. Fernandes but the fair copies by Mr. C. Appadurai Mudaliar, amount overdrawn thereon being	698	12	0
1 bill not received, relating to the draft bill of June 1900 which has not been received, the amount thereof having been drawn on 11th July 1900, when Mr. Fernandes was at Chikmagalur. Fair copy of this detailed contingent bill submitted probably in August or September 1900, happens to be signed by Mr. C. Appadurai Mudaliar, amount overdrawn on this bill is	63	12	11

145. It must, however, be explained that the omission to insist upon the totals etc., being entered may be due to carelessness and the improper practice followed in this Hospital. Further there are strong reasons for holding that the detailed contingent bills were tampered with and the contingent amounts increased after they had been passed and initialled and abstract contingent bills had been cashed. It follows therefore that these frauds would have been detected if these draft and fair detailed *contingent bills had been compared or if the former had been referred to before the latter were signed.* *(See paras 69, 87 and 94 above.)*

146. In my opinion the liability to refund the amounts must rest with the officers who signed the fair detailed contingent bills without referring to the draft

bills or getting them compared by a responsible official.

There are—

		Rs.	a.	p.
58	fair bills signed by Mr. Fernandes, the amount overdrawn on which is	3,105	3	7
9	fair bills signed by Mr. Appadurai Mudaliar, the amount overdrawn on which is	890	5	9
6	fair bills signed by Mr. C. A. Nanjappa, the amount overdrawn on which is	212	12	8
6	fair bills signed by Mr. S. K. Hanumantha Rao, the amount overdrawn on which is	179	14	11
4	fair bills signed by Mr. T. S. Nanjappa, the amount overdrawn on which is	239	8	0
2	fair bills signed by Mr. P. S. Atchyuta Rao, the amount overdrawn on which is	51	14	0
2	fair bills signed by Mr. J. A. Coelho, the amount overdrawn on which is	63	9	7
1	fair bill signed by Mr. S. V. Ramaswamaiengar, the amount overdrawn on which is	1	0	6
20	fair bills for 20 months not received, of which 14 relate to months for which the draft detailed contingent bills and abstract contingent bills have been signed by Mr. Fernandes: the excess overdrawn on these bills is ...	652	8	3
1	relates to a month for which the draft detailed contingent bill is signed by Mr. Fernandes, but for which abstract contingent bill has not been received: the amount overdrawn on this is	70	2	6
1	relates to a month for which draft detailed contingent bill has not been signed by any, but the abstract contingent bill received is signed by Mr. Fernandes: the amount overdrawn on this bill is	52	3	0
1	relates to a month for which the draft detailed contingent bill has not been signed by any, but the abstract contingent bill received has been signed by Mr. T. S. Nanjappa: the amount overdrawn on this bills is	35	2	0
3	relate to month for which both the draft detailed contingent bills and the abstract contingent bills have been signed by Mr. C. A. Nanjappa: the amount overdrawn on these bills is	199	5	6
108		5,763	4	5

147. Having dwelt at length in the preceding paras on the irregularities and defalcations brought to light in my enquiry, I will now proceed to record my findings on the charges contained in the Memo appended to the Government Proceedings so far as they affect Mr. Fernandes.

148. *1st.*—The allegation of the writer that he paid Rs. 121 and odd to Mr. Fernandes on 29th March 1902 is not only not spoken to by any witnesses, but is evidently false. The writer has himself made contradictory statements and the payment is impossible as Rs. 75-12-0 which Mr. Fernandes had arranged to send him after he left Chikmagalur on 18th February 1901 had not been paid to him by Hospital Assistant Ramachandra Iyer.

Overdrawal of Rs 121 odd in March 1902.

149. *2nd.*—Mr. Fernandes cannot be acquitted of blame in this matter for the reasons given in paras 116 to 120 above. When he saw the alterations at least in one bill, it was clearly his duty to have examined the others also and compared them with the registers etc. As the Civil Surgeon in whose time the defalcations occurred and as the senior officer to whom Mr. T. S. Nanjappa referred the matter, it rested with him to institute the necessary enquiry. Even if he had not the inclination or

Getting inaccurate copies signed by Mr. T. S. Nanjappa and introducing them to the Senior Surgeon's office knowing them to be false.

the time to make the enquiry, he should have brought the matter to the notice of the Senior Surgeon and not have helped to burke all enquiry by passing off false copies as correct fair copies.

150. *3rd.*—This is merged in the previous charge.

Taking no action to get the writer punished.

151. *4th.*—The charges relating to these matters have been exhaustively treated in paras 110 to 115.

Including private purchases and objectionable items in D. C. Bills; and overdrawal of large sums by alteration under quantities etc.

(*a*) The private purchases and other objectional items do not amount to any large sum, being about Rs. 450. But it is the loose procedure which, I am clear, Mr. Fernandes intentionally permitted in this matter, and the inordinate confidence which he appears to have reposed in the writer, that emboldened him to indulge in his career of peculation of Government funds.

(*b*) Raising the cost of dieting by alteration of the number of various diets. As argued in paras 112 to 115, I am of opinion that the writer must be held solely responsible and that he could not have committed these frauds under Mr. Fernandes' instructions.

(*c*) The writer had necessarily to make numerous alterations in the office copies of detailed contingent bills to account for the large sums which he fraudulently overdrew on abstract contingent bills. These corrections were so recklessly and boldly made that a mere cursory look at the bills, let alone a regular examination of the same or comparison with the fair before signing the latter, was sufficient to rouse the suspicion of even the unwary. In some instances the writer did not even think it necessary to enter the alterations in the office copy, so bold had he grown. The gross carelessness of Mr. Fernandes chiefly contributed to this unfortunate result.

152. *5th, 9th & 10th.*—Not only have detailed contingent bills been approved of with incorrect totals, but a good many have been passed, although no totals have been given under the sub-heads or for the whole bill. The entries of the articles, quantities and amounts have been allowed to be written in pencil. This procedure is so unofficial, that it is incomprehensible how Mr. Fernandes permitted it, satisfied with the lame excuse given by the writer that he would enter the details after Mr. Fernandes made such alterations as were necessary when passing the same.

Passing bills with incorrect totals; bills not forthcoming; and bills in pencil.

153. *6th.*—The entries in reference to Bunniram's bills occur at the very end of the detailed contingent bills for June and July 1901, and it was argued that the writer might have made them after the troubles arose. But for the reasons given in paras 101 and 102, there are very strong grounds for holding that the bills in question were paid out of contingent funds and that Mr. Fernandes must have permitted it.

Payments to Bunniram being included in D. C. bills.

154. *7th.*—I have discussed this important question at paras 121 to 131. As stated in paras 127, 129 and 130, the purchase of the full quantity of the indent is apocryphal and Mr. Fernandes must be held answerable as he admits that he arranged for and supervised the supply, taking special care to keep the writer out of it.

Supplying bedding and clothing in September 1900.

155. *8th & 13th.*—That false vouchers were prepared on blank receipts signed by contractor, is clearly spoken to by the writer and the contractor and borne out by spare blank form produced. Mr. Fernandes does not deny the fact, but wishes to escape from responsibility by pleading that he left it to the writer and never attended to the matter himself. But it is not improbable that he was aware of the practice. And he must of course

Receipts submitted as vouchers being untrustworthy; contractor being induced to give any vouchers required.

be liable for neglect of his plain duty to check payments on bills, at least now and then, and see that they were genuine receipts.

In-patients' Register and Contingent Register being attested without scrutiny.

156. *11th.*—There is not much evidence on this point. Mr. Fernandes has scrutinised the entries for some months and cut down the expenditure. But there is no excuse for the corrections and alterations observable almost on every page of the diet register and it was clearly incumbent on Mr. Fernandes and his subordinates to have insisted upon greater care and neatness in keeping these registers.

Extent of misappropriation.

157. *12th.*—On this point reference may be made to Appendix VI which is a statement showing the excess drawn on each bill from October 1892 to February 1902 with the exception of 5 bills not received, and to paras 143, 144 and 146 above in which a classification is made of the bills according to the responsibility resting with the officers who have signed draft bills, the abstract contingent bills or the fair detailed contingent bills. The total amount overdrawn and embezzled so far as the same could be ascertained is Rs. 5,763-4-5. Mr. Lawrance has urged that if any refund has to be made, all the three Civil Surgeons who were in charge should be made to pay, and it is but fair. In paras 145 and 146 I have recorded my opinion as regards the liability of the officers in this matter.

Concluding remarks.

158 In conclusion I have to apologise for the elaborateness of the enquiry, the time it has taken and the lengthiness of this report. The papers filed before the Sessions Court were necessarily limited in number though the Sessions Judge made the trial as exhaustive as the case before him would permit. The audit of the accounts by the Police embraced only a period of 5 years from 1897 and the defalcation for that period was ascertained to be Rs. 4,338-1-2. As the writer had joined the Hospital in June 1891, and as Mr. Fernandes had been in administrative charge of it since October 1891, I thought it my duty to ascertain, as far as possible, the total amount of loss sustained by Government by these defalcations. Moreover, in order to ascertain the nature of the irregularities in the procedure followed in the Hospital, it was necessary for me to see how its affairs were administered before Mr. Fernandes took charge. I had thus to extend the scope of my enquiry and to get up all the registers and references available for the purpose. But they arrived in batches from time to time and had to be examined as they were received. As I was asked not to confine myself to the charges framed in the Government Proceedings I had to look into all the papers to see whether any other irregularities or offences had been committed. This will account, I hope, for the time I have taken and the details into which I have gone in the enquiry. I may, however, state that I have tried my best to expedite the enquiry, though it has unfortunately dragged on perhaps to the inconvenience of Government and the parties concerned.

159. I felt my responsibility in being appointed sole Commissioner when a high-officer of the Government was, as it were, on his trial, and any possible errors of judgment would be fraught with serious consequences. Under such circumstances, I thought it incumbent on my part to furnish in my report as much material as possible to enable the Government not only to test the correctness of my conclusions but, if necessary, to see where they are faulty and how they might be corrected and supplemented. If two or more officers had sat on the Commission and conducted the enquiry, risks from individual error of opinion would be eliminated and the common finding or verdict would, like that of a jury or of a Court Martial, have been acceptable to Government and there would have been no necessity for a voluminous report.

A. RANGASAMI IYENGAR,
Commissioner.

BANGALORE,
29th October 1903.

APPENDIX I.

(Para 8 of Report.)

30th June 1903—11 A.M.

Dr. Fernandes appears with Mr. John Lawrance.—The Order of Government directing the enquiry is read and discussed. The Court remarked that an attempt will be made to enquire into the accounts of the Civil Hospital, Chikmagalur, from 1st January 1891 to see when the defalcations commenced and that enquiry into previous accounts, if available, will also be instituted if it should be found that irregularities and defalcations had occurred during such period, that besides the registers and accounts, Medical and other officers will also be examined as to the system on which the purchases were made and paid for and accounts kept in the Hospital.

Mr. Lawrance observed that in justice to Dr. Fernandes the practice which prevailed before he took charge of the said Hospital should, as proposed, be examined. It should then be ascertained how far the state of things affected Dr. Fernandes.

It was then discussed what witnesses should be examined. In the absence of an officer for the prosecution whom the Government has yet to depute, it was found difficult ascertain all the witnesses that would be required for examination for the prosecution, and Mr. Lawrance felt equal difficulty to name witnesses for Dr. Fernandes without knowing what would be elicited from the accounts and the examination of the witnesses for the prosecution.

After some consideration it was resolved to make a tentative list of witnesses for prosecution and defence from the information elicited in the Session trial and preliminary enquiry, and the list showing 14 witnesses for prosecution and 6 witnesses for defence was prepared.

Mr. Lawrance urges that the enquiry into the accounts and examination of witnesses should be conducted at Bangalore as it will interfere least with his work and be less expensive to his client than if the case were enquired into at Chikmagalur.

Pending the representation on the other side, the enquiry will be fixed to be held at Bangalore. Date to be fixed on 8th July and between 2 and 3 P. M.

The Civil Surgeon, Chikmagalur, will be required to have all the books and registers referred to in our docket No. 3, dated 27th June 1903; ready for despatch to this office immediately on receipt of intimation.

30-6-03. A. RANGASAMI IYENGAR.

8th July 1903.

No prosecution having been nominated by Government, adjourned till 10th instant.

A. R.

10th July 1903.

Mr. Lawrance informed that a fresh date will be fixed for hearing after prosecutor appears.

A. RANGASAMI IYENGAR.

11th July 1903.

Received Government Proceedings No. G. 126-9, dated 10th July 1903.

Post for hearing on 15th July and give notice to Mr. Lawrance.

A. RANGASAMI IYENGAR.

General, dated 22nd February 1904.

15th July 1903.

Mr. Lawrance not present. He is reported to have gone to Shimoga. The notice issued to him was sent by post. So a fresh notice will issue to Mr. Fernandes and Mr. Lawrance to appear before me on 22nd July 1903.

Mr. C. S. Dorasami Iyer will be engaged to conduct the prosecution.

A. RANGASAMI IYENGAR.

Mr. Venkatachaliengar now appears for Mr. Lawrance and says that 1st, 3rd and 4th August will suit him.

The case will be fixed for examination of witnesses on those dates.

Give notice to some of the witnesses in the order in my list.

15-7-03. A. RANGASAMI IYENGAR.

1st August 1903—11-35 A.M.

Mr. Fernandes appears just now.

Mr. Dorasami Iyer for the prosecution.

Mr. Lawrance is not come and Mr. Fernandes says that he will come presently. I waited for him for more than half an hour and must commence the enquiry.

A. RANGASAMI IYENGAR.

1st witness' examination not completed. Case adjourned till 11 A.M., 3rd Aug.

A. RANGASAMI IYENGAR.

3rd August 1903—11-45.

Mr. C. S. Dorasami Iyer for prosecution.

Mr. Fernandes present.

Accused witness is brought just now.

Dr. Achyuta Rao examined.

Case adjourned to 4th August for further examination of 1st witness.

3-8-03. A. RANGASAMI IYENGAR.

4th August 1903.

Pro. by Mr. C. S. Dorasami Iyer.

Mr. Fernandes with Mr. Lawrance.

1st witness' examination continued.

Adjourned to 10th August for further examination of witness.

4-8-03. A. RANGASAMI IYENGAR.

10th August 1903.

Mr. C. S. Dorasami Iyer, Mr. Fernandes and Mr. Lawrance present. Enquiry proceeded with.

Mr. Lawrance suggests that to save time the record of the Sessions trial might be used as evidence in this case subject to an opportunity to Dr. Fernandes for cross-examining such of the witnesses as may be found necessary and offering explanations of the exhibits which need such explanation.

Mr. C. S. Dorasami Iyer has no objection.

Order.—The records of the trial will be filed as an exhibit in the case and the evidence accepted subject to such cross-examination of witnesses and production of additional evidence as may be found necessary by either side.

A. RANGASAMI IYENGAR.

1st witness' examination concluded. Adjourned for further hearing to 11th August 1903.

A. RANGASAMI IYENGAR.

11th August 1903.

Parties present as before.

K. Narasim Iyengar, 3rd witness, examined.

Dr. Fernandes' explanation commenced.

Examined 4th witness. Adjourned till 11 A.M., tomorrow.

A. RANGASAMI IYENGAR.

12th August 1903.

Being engaged with the other Judges, could not begin this case till 12-15.

Examined 5th and 6th witnesses, and Dr. Fernandes partly.

Adjourned till 13th.

A. RANGASAMI IYENGAR.

13th August 1903.

Dr. Fernandes and Mr. C. S. Dorasami Iyer present.

Mr. Lawrance also present.

7th and 8th witnesses examined.

Adjourned till 14th.

A. RANGASAMI IYENGAR.

14th August 1903.

Mr. Fernandes and Mr. C. S. Dorasami Iyer present.

Mr. T. S. Nanjappa examined.

Mr. Fernandes further examined.

7th witness further examined.

Adjourned to 17th.

A. RANGASAMI IYENGAR.

17th August 1903.

Mr. Fernandes and Mr. Dorasami Iyer present.

Mr. C. A. Nanjappa has not presented himself though it is 11-50 A.M. The examination of Mr. Fernandes will be proceeded with.

A. RANGASAMI IYENGAR.

Mr. Nanjappa examined.

Adjourned till 10 A.M., on 19th for Mr. Nanjappa's cross-examination.

A. RANGASAMI IYENGAR.

19th August 1903.

Mr. Fernandes, Mr. Lawrance and Mr. Dorasami Iyer present.

Mr. C. A. Nanjappa cross-examined.

Adjourned till 22nd.

A. RANGASAMI IYENGAR.

22nd August 1903.

Parties present.

i. e., 1st for defence 11th and 12th* witnesses examined.

Sheraji and Hindoji not served. Dispensed with.

General, dated 22nd February 1904,

Mr. Lawrance does not want Abdul Shukur.
Mr. Lawrance undertakes to file a list of witnesses for Dr. Fernandes on Monday.
Adjourned to 7th September for further examination.

A RANGASAMI IYENGAR.

Date altered to 8th.

B. R.

8th September 1903.

Parties present.

Five witnesses examined.

Dr. Fernandes partly examined.

Adjourned for further hearing till 9th, 11 o'clock.

A. RANGASAMI IYENGAR.

9th September 1903.

Parties present.
Dr. Fernandes and writer examined.
Adjourned for the present.

A. RANGASAMI IYENGAR.

9th October 1903.

A sitting was arranged for to-day as the writer and Dr. Fernandes had to be examined on some points.

Present: Dr. Fernandes and Mr. C. Dorasami Iyer.

The writer examined. At Dr. Fernandes' request, his cross-examination is adjourned to 13th October, 11 A.M.

Date altered to 15th October at the request of Mr. Lawrance.

B. R.

A. RANGASAMI IYENGAR.

15th October 1903.

Mr. Fernandes present with Mr. Lawrance.

Mr. C. Dorasami Iyer do.

Mr. Lawrance does not care to cross-examine the writer.

Mr. Fernandes examined.

Adjourned for argument on 17th.

A. RANGASAMI IYENGAR.

17th October 1903.

Mr. Fernandes with Mr. Lawrance, Mr. C. S. Dorasami Iyer for the prosecution.

Mr. Lawrance files a pencil slip apparently in the handwriting of the writer and says that Mr. Fernandes found it among his papers and gave it to him day before yesterday. He further says that Mr. Fernandes received it at Mysore in April before his case was handed over to the Police.

Mr. Dorasami Iyer also says that the writing looks like the writer's.

It will be filed as No. 1.

Mr. Dorasami Iyer's arguments heard in part. Adjourned to 20th at 11 A.M. for further argument.

A. RANGASAMI IYENGAR.

20th October 1903.

Argument resumed.

Heard Mr. Dorasami Iyer and Mr. Lawrance.

Case closed.

A. RANGASAMI IYENGAR.

APPENDIX II.

(Para 12 of Report.)

Civil Medical Code of 1898.

Sections.

559. C. M. Book I (Out-patient Register).
561. Ward prescription Book.
570-571. C. M. Book IX (Stock).
573. Keeping of account of certain medicines and annual stock-taking in Hospitals with less than 50 beds.
576. Inspecting officers should satisfy themselves that these books are kept.
592. C. M. Form No. 4 to be submitted to Surgeon-General on his arrival for inspection.
638. Stock taking of stores before indent.
640. Purchase of country manufactured articles.
641. Supplies for mofussil State Hospitals should be bought through the Contractor, etc.

2. Monthly contingent bills should be checked and passed by the District Medical Officer and sent for payment to local treasuries.

654 & 655. Returns and reports to be in foolscap paper or printed form and copy kept.
667. Bills, etc., need not be forwarded with covering letters unless explanation is required.
746. Office copies of annual returns should be kept in printed forms.
750. Calculation of average daily attendance.
752. Agreement of same in Returns II, III and IV.
770. Statement V showing details of expenditure for dieting, etc.
773. Average cost of diet, how prepared. *Statement V, Part I.*
777. Cost per patient of working the institution.
787. Annual Returns and Report with explanation of variations in Statements II to V.
788. Administration Report.
(1) (*a*) Average daily sick as compared with accommodation.
(2) (*b*) In-patients.
(12) Finance (*a*) Income.
(*b*) Expenditure.
(*c*) Miscellaneous charges such as bedding, etc.
(15) How system of obtaining supplies has worked.
791. Civil Divisional Officers to submit consolidated Reports.
793. Concise Annual Reports.

Books, Forms, etc.

858. Stock Book.
864. Civil Medical Returns.
" Returns and Reports of Civil Hospitals with Statements I to V. Page 174—C. M. Form No. 2.
" Statement showing the cost per patient under Establishment, Medicine, Diets, etc., 5—Page 176.
" Provisional Budget Estimates—Page 178.
" Visitors' Book—Page 181.
865. Books to be maintained in Civil Hospital—9, 14, 16, 21, 22, 23, 24, 26, 28, 30, 31.—Page 183.

General, dated 22nd February 1904.

Budgets.

954, 957. Supplies and Contingencies—24 Medical—Diets of patients, etc. requires special supervision.

958, 960, 961 & 962. } Responsibility with Head of Officers and Controlling Officers.

1043. - Special purchase of medicines up to Rs. 5 by Local Officers.

1044. Application with full explanation to be made to the Surgeon-General for increased grants.

B. RAMASWAMI IYENGAR,
Senior Assistant Commissioner.

APPENDIX III.

(Para 42 of the Report.)

Statement showing the aggregate number and the daily average dieted according to the 41 Diet Rolls (submitted to the Senior Surgeon with bills) available for reference.

Month and year.	Exhibit number	Number of individuals in the month of August to the Diet Rolls	Aggregate of total detention of each patient in that month.	Daily average of the same according to the Diet Rolls	Average according to monthly [illegible] return.	Average according to Abstract Register of diets.	Remarks.
1	2	3	4	5	6	7	8
April 1891.	E 1	37	469	15·66	12·0	...	
January 1895.	E 2	49	529	17·07	15·7	13·9	
February ,,	E 3	26	414½	14·79	8·9	11·5	
March ,,	E 4	32	483	15·55	25·5	12·2	
March 1898.	E 5	39	524	16·99	11·7	10·7	
September ,,	E 6	56	645	21·50	16·5	16·0	
October ,,	E 7	59	784	25·29	20·5	20·4	
November ,,	E 8	57	742	24·73	...	18·0	
December ,,	E 9	56	790	25·48	20·4	20·4	
January 1899.	E 10	65	851	27·40	23·5	23·0	
February ,,	E 11	57	734	26·20	22·8	21·7	
March ,,	E 12	49	695	22·40	17·7	16·8	
April ,,	E 13	47	652	21·70	15·2	14·8	
May 1900.	E 14	117	1,289	41·60	...	30·3	45 names not in the Diary Book added in the Roll submitted to the Senior Surgeon.
June 1900.	E 15	113	1,190	39·66	...	31·5	31 Do
August ,,	E 16	104	1,025	33·0	...	22·7	33 Do
September ,,	E 17	95	972	32·4	...	24·3	22 Do
October ,,	E 18	95	1,216	39·2	...	27·2	25 Do
November ,,	E 19	101	911	30·4	...	29·3	36 Do
December ,,	E 20	102	1024	33·0	...	19·1	49 Do
January 1901.	E 21	102	1,150	37·1	...	22·0	48 Do
February ,,	E 22	109	1,116	39·9	...	23·7	49 Do
March ,,	E 23	97	1,267	40·9	...	23·0	53 Do
April ,,	E 24	105	890	29·6	..	17·7	49 Do
May ,,	E 25	100	1,131	36·5	...	18·8	49 Do
June ,,	E 26	92	1,167	38·9	...	20 0	37 Do
July ,,	E 27	107	1,362	44·0	...	22·0	46 Do
August ,,	E 28	99	1,254	40·4	...	23·5	33 Do
September ,,	E 29	94	1,131	37·7	...	23·9	32 Do
June 1902.	E 30	78	870	29·0	...	...	1 Do
July ,,	E 31	55	702	22·6	...	...	
August ,,	E 32	25	336	10·8	...	...	
September ,,	E 33	17	176	5·9	...	...	
October ,,	E 34	21	194	6·2	...	...	
November ,,	E 35	49	511	17·0	...	...	
December ,,	E 36	55	661	21·3	...	...	
January 1903.	E 37	66	647	20·9	...	...	
February ,,	E 38	63	635	22·7	...	...	
March ,,	E 39	72	610	19·7	...	...	
April ,,	E 40	56	481	16·0	...	...	
May ,,	E 41	70	673	21·7	...	...	

B. RAMASWAMI IYENGAR, Senior Assistant Commissioner.

General, dated 22nd February 1904.

APPENDIX IV.

(Para 113 of the Report.)

Precis of correspondence between the Senior Surgeon and the Civil Surgeon regarding scrutiny of accounts, excess expenditure and non-submission of bills.

In November 1893, the Senior Surgeon called for report as to modifications required in the existing system of auditing accounts, with reference to Government Order No. 7205-13, R. F. 87-92, dated 16th October 1893. Mr. Fernandes wrote in reply that a rigourous attention to the rules prescribed in the Civil Account Code was sufficient to defend all interests, that the accounts relating to the Hospital and Dispensaries were being minutely examined in his office every month by the clerk and that there was no necessity for any further audit of these accounts.

On the 23rd May 1894, the Senior Surgeon noticing the non-submission of nine D. C. bills consecutively, *viz*, from August 1893 to April 1894, ordered that in future such bills should be submitted within four days subsequent to the encashment of abstract contingent bills. Mr. Fernandes replied on the 25th idem that D. C. bills were forwarded to the Senior Surgeon's office regularly every month and that those alluded to had also been sent in likewise. Three of these have been found lying in the records of the Hospital, undespatched. On the 24th September 1895 the Senior Surgeon, commenting on the D. C. bill for July 1895, observed that the quantities purchased were excessive compared with other hospitals and that the Civil Surgeon should exercise more strict supervision over the expenditure and observe economy consistent with efficiency. Mr. Fernandes replied on the 1st October 1895 that the number of patients in the Chikmagalur Hospital was always larger compared with most of the other districts, that he had always made it a point to exercise the strictest economy in the purchase of articles for the Hospital and that prices of articles at Chikmagalur were higher than in other places. In June 1896 the Senior Surgeon called for explanation as to the circumstances under which budget provision was exceeded and observed that unless under very exceptional circumstances the expenditure should be restricted to the budget allotment. Mr. Fernandes answered directly that the budget provision was found insufficient to cover actual requirements. In July 1897 again, the Senior Surgeon noticed excess over budget grant, and in calling for explanation pointed out that Government would decline to sanction excess unless there were very good reasons for the excess and that the Civil Surgeon should limit his expenditure to budget allotment. Mr. Fernandes replied on the 24th idem that towards the latter months of the year it was not possible to refuse admissions on the score of want of funds as the cases related to starvation-stricken immigrants drafted to the Civil Hospital for feeding and treatment by the Deputy Commissioner; and he again wrote to the Senior Surgeon on the 6th of the next month that the contingent charges for the first two months of that year had amounted to Rs. 429, much in excess of the average, owing to starvation patients being drafted and extra illness in the district; that if he had to confine expenditure to the grant it would become necessary to refuse admissions in many cases; that the requirements could not be foreseen and estimated for accurately; and that either the hard and fast rule of limiting the expenditure to allotment should be relaxed or a sum of Rs. 3,500 should be granted to meet probable expenditure during the year at the then monthly rate. The Senior Surgeon thereupon called for monthly statistics for three years to enable him to see that the additional funds applied for were really necessary. The reply sent has not been received. In February and April 1898 the Senior Surgeon desired an enquiry and report to be made as to the unusually high rates at which certain articles were charged, but the papers received do not show what enquiry was made or what report was submitted. In 1898 and in 1899, Mr. Fernandes in applying for increased grants urged that prices of food grains, etc., had risen of late to a considerable extent and that dieting charges alone had almost doubled the budget allotment, but the Senior Surgeon again called for statistics of three years and for explanation as to why charges were so much in excess of former years. The reply sent has not been received. In April 1901 Mr. Fernandes again applied for increased grant and urged increase of patients, dearness of articles, and the famine rates at which food grains were sold.

B. RAMASWAMI IYENGAR,
Senior Assistant Commissioner.

APPENDIX V.

(Para 132 of the Report.)

List of articles of furniture, utensils and implements in the Chikmagalur Civil Hospital prepared up to end of 1890-91, from the Indents for 1876-77, 1882-83, 1885-86, 1887-88, 1888-89 and 1890-91, copied in the Hospital Registers :—

Year of Indent.	No.	Description.	Value. Rs. a. p.
		Furniture.	
In the Hospital before the date of following indents, as mentioned in them.		1 Almirah. 1 Wooden cot. 2 Arm-chairs.	
1876-77	2	Arm-chairs with rattan back	10 0 0
	3	Hanging lamps	6 0 0
1882-83	1	Chair	4 0 0
1885-86	1	Compounding table	50 0 0
	1	Bench	6 0 0
	1	American clock ...	25 0 0
	8	Cots ...	64 0 0
1887-88	1	Screen ...	15 0 0
	2	Tea-poys ...	8 0 0
1888-89	1	Amputating table ...	25 0 0
1890-91	1	Large teakwood box ...	10 0 0
	3	Arm-chairs ...	15 0 0
	6	Square tea-poys ...	30 0 0
	1	Large almirah ...	45 0 0
		Utensils.	
1876-77	2	Saucepans with covers ...	4 0 0
	1	Cork-screw ...	1 0 0
	1	Copper pot ...	7 0 0
1887-88	2	Frying pans ...	1 8 0
	2	Copper vessels to draw water ..	10 0 0
	2	Copper plates ...	2 0 0
	2	Brass chamboos ..	3 0 0
	2	Spoons ...	2 0 0
	2	Forks ...	2 0 0
	2	Plates ...	1 0 0
		Implements.	
1887-88	1	Axe ..	1 0 0
	1	Chopper ...	1 0 0

List of non-perishable articles of furniture, utensils and implements purchased for the use of the Chikmagalur Civil Hospital between November 1891 and June 1901 :

Year.	No.	Description.	Value. Rs. a. p.
		Furniture.	
1892-93	1	Pigeonhole ..	35 0 0
	1	Lantern ...	2 4 0
	1	Date-rack ...	1 0 0
	6	Tea-poys with shelves ...	36 0 0
	6	Cots ...	72 0 0

General, dated 22nd February 1904.

Year.	No.	Description.	Value. Rs.	a.	p.
1892-93 ..	1	Bath tub	... 6	8	0
(concld.)	2	Benches	... 10	0	0
	1	Prescribing table	... 12	0	0
	2	Chairs	... 8	0	0
	1	Wash hand stand	... 4	0	0
	2	Trays	 6	0	0
	1	Hanging lamp	... 10	0	0
	1	Rattan tray	... 3	8	0
	1	Wooden tray	... 3	0	0
1893-94 ..	1	Rack	... 10	0	0
	6	Frames for fixing formulas	... 6	12	0
		Lamps	... 8	4	0
1894-95 ..	6	Tea-poys with shelves	... 30	0	0
	6	Cots	... 72	0	0
	1	Camp table	.. 8	0	0
	1	Wooden shelf	... 15	0	0
	1	Clothe-horse	... 10	0	0
	1	Bright lamp	... 12	0	0
	1	Screen	... 20	0	0
1895-96 ..	1	Wooden filter stand	... 7	0	0
1896-97 ..	1	Hand lantern	... 2	4	0
	8	Tea-poys	... 24	0	0
	16	Cots	192	0	0
	1	Screen	... 10	0	0
	4	Benches	... 20	0	0
	4	Chairs	... 16	0	0
	1	Commode	... 10	0	0
	1	Table lamp	... 5	0	0
	2	Hanging lamps	... 8	0	0
	1	Easy chair	... 6	0	0
1899-00 ..	1	Tin box	... 6	0	0
	1	Hip rest	... 2	0	0
		Utensils.			
1892-93 ..	1	Brass chamboo	... 2	0	0
	1	Tea-pot	 2	0	0
	1	Frying pan	 1	8	0
	2	Enamelled iron saucepans	... 7	0	0
	2	Do plates with cover	... 3	8	0
1894-95 ..	2	Copper pots	... 12	0	0
	2	Do plates	 4	0	0
	1	Do wide mouthed	... 4	0	0
	1	Brass basin	... 2	0	0
1896-97 ..	1	Tea-pot	 2	0	0
	1	Frying pan	... 1	8	0
	1	Hande	 15	0	0
1898-99 ..	1	Iron pan	... 0	13	0
		Implements.			
1891-92 ..	2	Iron spades	... 0	11	0
1892-93 ..	1	Axe	 1	8	0
	1	Chopper	 1	4	0
1893-94 ..	3	Chains for scales	 0	12	0
1895-96 ..	2	Grass-scrapers	... 0	12	0
	1	Axe	... 0	13	0
1896-97 ..	1	Mumty	 1	12	0
	1	Pick-axe	 1	4	0

Year	No.	Description.	Value. Rs.	a.	p.
1896-97—	1	Small saw	0	12	0
(concld.)	1	Axe	1	0	0
	1	Chopper	1	0	0
1898-99	1	Grinding stone	1	0	0
	1	Ladder	1	1	0
1899-00	1	Rat trap	0	8	0
1901-01	1	Ladder	1	2	0
		Miscellaneous Articles.			
1891-92	1	Seal	6	4	0
1892-93		Seals, pad, etc.	11	8	0
	1	Mirror	0	6	0
1893-94	1	Razor	1	4	0
	1	Operation coat	2	10	0
1894-95	1	Rain gauge, tin	0	10	0
1895-96	1	Iron bar for hanging lamp	1	4	0
1896-97	1	Irrigator	5	0	0
1898-99	1	Glass syringe	0	12	0
1899-00	1	Looking glass	0	12	0
	2	Irrigators	0	14	0
	1	Syringe	0	8	0
	1	Hat rack	0	9	0
	1	Nail brush	0	10	0
	1	Bovril 1 bottle	1	0	0
1900-01		Cretone	2	8	0
		Metal-bodied type	16	0	0
		Date stamp	1	0	0
		Belts	3	0	0
		Stamp	2	8	0
		Belt for peon	1	8	0
	1	Silver tube for a patient operated	1	4	0

B. RAMASWÀMI IYENGAR,

Senior Assistant Commissioner.

APPENDIX VI.

(Paras 142 & 157 of the Report.)

Statement showing the Excess drawn on each Bill, with the name of the Officer who has signed the Bill.

Serial No.	Month of Draft D. C. Bill.	Exhibit No. of the draft bill (A series) and of the corresponding fair bill (B series.)		Who has initialled or signed the bill referred to in col. 3.		Who has signed the abstract bill of the corresponding month.	Excess drawn on the bill.	Remarks.
		A Series.	B Series.	Draft.	Fair.			
							Rs. a. p.	
1	October 1892	98	15	Mr. A. S. F.	Mr. A. S. F.	Mr. A. S. F.	13 7 0	Diet and contingent registers not received for January 1891 to September 1892.
2	November 1892	99	16	do	Mr. C. A. N.	do	18 0 0	
3	December 1892	...	17	...	Mr. A. S. F.	do	37 7 6	
4	February 1893	...	18	...	Mr. P. S. A.	do	32 12 6	Bills for January 1893 not received.
5	March 1893	...	19	...	do	do	19 1 6	
6	June 1893	101	...	Mr. A. S. F.	...	do	22 8 0	Bills for April and May 1893 not received.
7	July 1893	102	20	do	Mr. A. S. F.	do	53 12 11	
8	August 1893	103	21	do	do	do	33 10 0	
9	September 1893	104	22	do	do	...	41 8 0	
10	October 1893	105	23	do	do	do	35 13 2	
11	November 1893	106	24	do	do	do	23 1 5	
12	December 1893	107	25	do	do	do	45 3 3	
13	January 1894	108	26	do	do	do	13 11 8	
14	February 1894	109	27	do	do	do	8 10 9	
15	March 1894	110	28	do	do	do	4 7 6	
16	April 1894	111	29	do	do	do	13 7 0	
17	May 1894	112	30	do	do	do	10 0 0	
18	June 1894	113	31	do	do	do	21 13 5	
19	July 1894	114	32	do	do	do	33 0 5	
20	August 1894	115	33	do	do	do	36 4 2	
21	September 1894	116	34	do	do	do	33 5 8	
22	October 1894	117	35	do	do	do	33 7 8	
23	November 1894	118	36	do	do	do	31 15 3	
24	December 1894	1	37	do	do	do	43 3 11	
25	January 1895	2	38	do	Mr. C. A. N.	...	53 12 5	
26	February 1895	3	39	do	Mr. A. S. F.	...	55 4 5	
27	March 1895	4	41	do	do	do	30 0 4	
28	April 1895	5	42	do	do	do	34 0 6	
29	May 1895	6	43	do	Mr. C. A. N.	do	4 8 0	
30	June 1895	7	44	...	Mr. A. S. F.	do	30 11 6	
31	July 1895	8	45	do	do	do	32 7 4	
32	August 1895	9	46	do	do	do	38 10 0	
33	September 1895	10	47	do	do	do	29 3 0	
34	October 1895	11	48	do	do	do	39 14 3	
35	November 1895	12	49	do	do	do	39 14 9	
36	December 1895	13	50	do	do	do	42 0 0	

APPENDIX VI—contd.

Serial No.	Month of Draft D. C. Bill.	Exhibit No. of the Draft Bill (A series) and of the corresponding fair bill (B series).		Who has initialled or signed the bills referred to in col. 3.		Who has signed the abstract bill of the corresponding month.	Excess drawn on the bill.	Remarks.
		A Serirs.	B Series.	Draft.	Fair.			
							Rs. a. p.	
37	January 1896	14	51	Mr. C. A. N.	Mr. C. A. N.	Mr. C.A.N.	41 15 3	
38	February 1896	15	52	Mr. A. S. F.	do	Mr. A. S. F.	50 4 0	
39	March 1896	16	53	do	do	do	44 5 0	
40	April 1896	17	...	do	...	do	35 9 3	
41	May 1896	18	54	Mr. S. V. R.	Mr. S. V. R	Mr. S. V. R.	1 0 6	
42	August 1896	19	55	Mr. A. S. F.	Mr. J. A. C.	...	34 14 8	Bills for June and July 1896, not received.
43	September 1896	20	56	do	do	Mr. A. S. F.	28 10 11	
44	October 1896	21	...	do	...	do	30 5 0	
45	November 1896	22	57	do	Mr. A. S. F.	do	32 13 0	
46	December 1896	23	58	do	do	do	35 2 6	
47	January 1897	24	59	do	do	do	40 10 3	
48	February 1897	25	...	do	...	do	52 3 10	
49	March 1897	26	...	do	...	do	25 10 10	
50	April 1897	27	60	do	Mr. A. S. F.	do	30 3 1	
51	May 1897	28	61	do	Mr S. K. H.	do	31 4 2	
52	June 1897	29	62	do	do	do	19 11 3	
53	July 1897	30	64	do	do	do	46 3 7	
54	August 1897	31	65	do	Mr. A. S. F.	do	30 8 9	
55	September 1897	32	66	do	do	do	29 15 9	
56	October 1897	33	...	do	...	do	35 10 1	
57	November 1897	34	67	do	Mr. S. K. H.	do	24 15 11	
58	December 1897	35	68	do	do	do	27 4 0	
59	January 1898	36	69	do	do	do	30 8 9	
60	February 1898	37	70	Mr. S. K. H.	Mr. T. S. N.	Mr. S. K. H.	40 0 0	
61	March 1898	38	71	do	do	do	43 6 0	
62	April 1898	39	...	...	...	Mr. T. S. N.	35 2 0	
63	May 1898	40	72	...	Mr. T. S. N.	do	85 0 0	
64	June 1898	41	73	Mr. A. S. F.	Mr. A. S. F.	Mr. A. S. F.	47 3 0	
65	July 1898	42	74	do	do	do	39 2 6	
66	August 1898	43	75	do	do	do	41 2 0	
67	September 1898	44	76	do	do	do	50 1 0	
68	October 1898	45	77	do	do	do	59 15 0	
69	November 1898	46	78	do	Mr. C. A. Moodr.	do	41 13 3	
70	December 1898	47	79	do	do	do	40 4 9	
71	January 1899	48	80	do	do	do	45 10 10	
72	February 1899	49	81	do	Mr. A. S. F.	do	38 0 0	
73	March 1899	50	82	do	do	do	42 0 0	
74	April 1899	51	83	do	do	do	61 9 7	
75	May 1899	119	...	do	...	do	57 13 7	
76	June 1899	52	...	do	...	do	59 13 0	
77	July 1899	53	...	do	...	do	32 8 0	

General, dated 22nd February 1904.

APPENDIX VI—concld.

Serial No.	Month of Draft D. C. Bill.	Exhibit No. of the draft bill (A series) and of the corresponding fair bill (B series.)		Who has initialled or signed the bill referred to in col. 3.		Who has signed the abstract bill of the corresponding month.	Excess drawn on the bill.	Remarks.
		A Series.	B Series.	Draft.	Fair.			
							Rs. a. p.	
78	August 1899	54	...	...	...	Mr. A S. F.	52 3 0	
79	September 1899	55	...	Mr. A. S. F.	...	do	50 4 0	
80	October 1899	56	...	do	...	do	60 12 3	
81	November 1899	57	...	do	...	do	68 4 0	
82	December 1899	58	...	do	...	do	67 4 7	
83	January 1900	59	...	do	...	do	61 10 0	
84	February 1900	60	...	Mr. C. A. N.	...	Mr. C. A. N.	65 8 7	
85	March 1900	61	...	do	...	do	70 0 9	
86	April 1900	62	...	do	...	do	63 12 8	
87	May 1900	63	84	Mr A. S. F.	Mr. A. S. F.	...	74 15 11	
88	June 1900	64	85	...	Mr. C. A. Moodr.	...	63 12 11	
89	July 1900	65	...	do	...	...	70 2 6	
90	August 1900	66	87	do	Mr. A. S. F.	...	77 11 0	
91	September 1900	67	88	do	do	...	52 15 0	
92	October 1900	68	89	do	do	...	95 13 11	
93	November 1900	69	90	do	do	...	40 2 0	
94	December 1900	70	91	do	do	...	103 11 0	
95	January 1901	71	92	do	Mr. C. A. Moodr.	...	120 4 0	
96	February 1901	72	93	do	Mr. A. S. F.	...	123 0 11	
97	March 1901	73	94	do	do	...	138 8 11	
98	April 1901	74	95	do	Mr. C. A. Moodr.	...	109 2 0	
99	May 1901 ... }	75	96	do	do	...	297 0 8	
100	June 1901 ... }	76	97	do	do	...		
101	July 1901	77	98	do	Mr. A. S. F.	Mr. A. S. F.	186 8 11	
102	August 1901	78	99	do	Mr. C. A. Moodr.	...	172 5 4	
103	September 1901	79	100	do	Mr. A. S. F.	...	133 8 1	
104	October 1901	80	101	do	do	...	137 0 7	
105	November 1901	81	102	do	do	...	125 8 6	
106	December 1901	82	103	do	do	Mr. A. S. F.	137 3 6	
107	January 1902	83	104	do	do	do	156 5 2	
108	February 1902	84	105	Mr. T. S. N.	Mr. T. S. N.	Mr. T. S N.	121 2 0	
	Total ...	...	...	...	...	...	5,763 4 5	

NOTE—In the above A. S. F. stands for Mr. A. S. Fernandes.
C. A. N. ,, Mr. C. A. Nanjappa.
P. S. A. ,, Mr. P. S. Achyuta Rao.
S. V. R. ,, Mr. S. V. Ramaswamiengar.
S. K. H. ,, Mr. S. K. Hanumanta Rao.
J. A. C. ,, Mr. J. S. Coelho.
T. S. N. ,, Mr. T. S. Nanjappa.
C. A. Moodr, ,, Mr. C. Appadoray Moodaliar.

B. RAMASWAMI IYENGAR,
Senior Assistant Commissioner.

No. G. 4174-79, dated Bangalore, 22nd February 1904.

Order thereon.—The Commissioner's clearly-written and exhaustive report reveals a very sad state of things in the Chikmagalur Hospital during the time that it was in charge of Mr. Fernandes for more than ten years from October 1891 to February 1902. Mr. Rangaswami Iyengar's findings, with which the Government of His Highness the Maharaja are in agreement, show that Mr. Fernandes was guilty not only of gross negligence in the supervision of the Hospital in his charge, but of intentional falsification of accounts and over-charges. It is strange that during the whole of the period he was in charge, he should not have been able-to-detect any of the gross irregularities or frauds attributed by him to his writer, and it should have been left to his successor Mr. T. S. Nañjappa to sound the first alarm in about a month after he succeeded Mr. Fernandes. In the light of the facts which have appeared in the Commissioner's enquiry, it is significant that Mr. Fernandes should have placed such unusual confidence and trust, as he appears to have done, in his writer who was convicted of some of these frauds, and is now undergoing a term of imprisonment. Then again, with regard to the inaccurate copies of the contingent bills for the months of October to December 1901 and January 1902, the Commissioner has discussed the share of Mr. Fernandes in the matter, and he has found that he was fully alive to the risks to which he was exposed and that his conduct amounted to burking all enquiry by passing off false copies as correct fair copies.

2. While Mr. Fernandes has been exculpated of any participation with the writer in the defalcation of the large sums systematically drawn by increasing the figures under diet and other charges, he has, as regards the manipulation of figures and items in the contingent bills with a view to conceal the true character of the purchases made, been shown to be knowingly a party to the manipulation. This conclusion is based on a laborious examination of a large number of office contingent bills, and in this examination it was found that Mr. Fernandes was habitually going through the bills with attention and not hurriedly, trusting to the writer, as urged by him. If the writer alone had a hand in these manipulations, it is not clear why some of the articles which were peculiarly within the knowledge of Mr. Fernandes and which were meant for private use, such as purchases made by himself, or articles sent to him by post, should have found entry in these bills. Two of the glaring instances of this kind are found in the detailed contingent bill for January 1895, relating to a trumpet and a camp-lantern. Regarding the trumpet, the Commissioner cites the admission of Mr. Fernandes himself that it was purchased for private use and that its price should not have been paid from the Hospital funds. The circuit lantern was kept by him in his own house, without even its being included in the list of articles belonging to the Hospital. Then again, in the case of Banniram's bills, it was found that they related to the private purchases of Mr. Fernandes, and the Government believe with the Commissioner that there are strong grounds that the bills in question were deliberately permitted by Mr. Fernandes to be paid out of contingent funds. Further, in the case of the supply of bedding and clothing in September 1900, the writer admittedly had no hand in the purchase. The discrepant statements made by Mr. Fernandes in this connection throw much suspicion on the transaction. It has been found that the purchase of the full quantity of the indent is false and that it was made through a relation of Mr. Fernandes, and not, as stated by him, through a contractor by name Abdul Shakur. The Commissioner attaches little value to the

receipt said to have been obtained from this contractor, inasmuch as the writer used to have a number of blank papers signed by the senior partner Habibulla and that the receipt in question might have been one of those obtained in this manner, but happening to bear the signature of the other partner Abdul Shakur. It is noteworthy that, although Mr. Fernandes was apprised of the present residence of Abdul Shakur in the Vellore District, he did not choose to have him summoned for examination.

3. In the course of the enquiry, the Commissioner also examined a number of travelling allowance bills of Mr. Fernandes, and he has rightly concluded that Mr. Fernandes has let himself in for misstatements and false claims in order to swell his batta.

4. In these circumstances, the Government of His Highness the Maharaja agree with the findings recorded by the Commissioner, and consider that Mr. Fernandes has shown himself untrustworthy and unfit to hold any responsible position, and accordingly direct that he be removed from the service of the State with effect from the date of his suspension.

5. Mr. Fernandes is liable to make good a sum of Rs. 3,880-1-4, and immediate steps should be taken by the Senior Surgeon to realise the amount from him. The officers mentioned below are also liable to refund the amounts mentioned against their names, as they signed the fair detailed contingent bills without referring to the draft bills, or getting them compared by a responsible official, and the Comptroller to Government will, in communication with the Senior Surgeon, call on them to make good the money due from each in monthly instalments, or such other ways as he may deem suitable under the circumstances :—

	Rs.	a.	p.
1. Mr. C. A. Nanjappa	412	3	3
2. „ Appaduray Mudaliar	890	5	9
3. „ S. K. Hanumantha Rao	179	14	11
4. „ T. S. Nanjappa	274	10	0
5. „ Achyuta Rao	51	14	0
6. „ J. A. Coelho	63	9	7
7. „ S. V. Ramaswami Iyengar	1	0	6

6. The Senior Surgeon's special attention is drawn to the suggestion made by Mr. Rangaswami Iyengar, in para 132 of his report in regard to certain non-perishable articles, as per appended list, said to have been purchased for the use of the Chikmagalur Hospital. He is requested to institute an enquiry, and make a report as to whether these articles had been supplied and are forthcoming, or whether their absence could be accounted for.

7. The Commissioner's report discloses considerable want of system and laxity of check in the matter of accounts in the Senior Surgeon's office, which is a regrettable feature of this case. The Comptroller to Government will be requested to inspect the Account Branch of this office, and to make suitable suggestions for setting right the irregularities now brought to light. The preparation of a Code on the lines of the British Civil Medical Code is also desirable, and this work should be undertaken by the Senior Surgeon, and the draft submitted as quickly as possible for the approval of Government.

6. In conclusion, His Highness' Government wish to record their appreciation of the services of Mr. Rangaswami Iyengar in conducting an exhaustive and laborious inquiry in addition to his duties as a Judge of the Chief Court, and in submitting his report embodying a lucid statement of the facts of the case, and of his conclusions, with every one of which the Government have found themselves in agreement, and His Highness is pleased to direct that the thanks of the Government be communicated to Mr. Rangaswami Iyengar.

L. ANANTASAMI RAO,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Senior Surgeon and Sanitary Commissioner with the Government of Mysore.
The Comptroller to the Government of Mysore.
The Inspector General of Police in Mysore.
The Deputy Commissioner of the Kadur District.
The Registrar of the Chief Court of Mysore.
Mr. A. Rangaswami Iyengar, Judge, Chief Court, and Commissioner.

Exd.—C. V.

1903-04

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL

PROCEEDINGS

Dated 22nd February ***1904***

No. G. 4174-79

Passing orders on the Commissioner's Report on the irregularities and defalcations in the Chikmagalur Civil Hospital and the extent of the liability of Dr. A. S. Fernandes in that connection.

SDP—29-3-04—100

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